TREASURY DEPARTMENT

UNITED STATES INTERNAL REVENUE

Statistics of Income

COMPILED FROM THE RETURNS FOR 1917
UNDER THE DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE

WASHINGTON
GOVERNMENT PRINTING OFFICE
1919

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CHART SHOWING BY INCOME CLASSES, THE NUMBER OF PERSONAL RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1917.

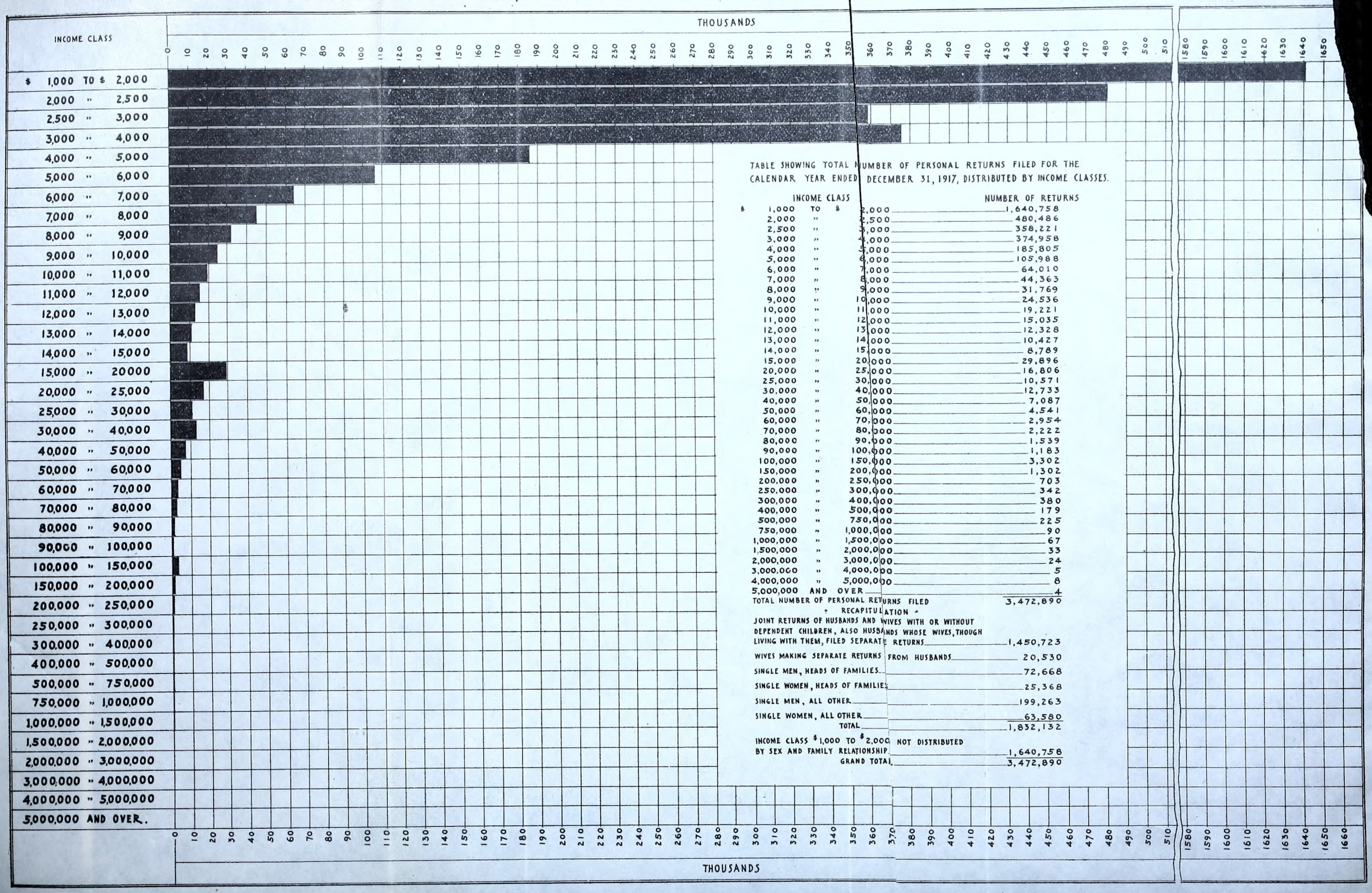

TABLE SHOWING TOTAL NUMBER OF PERSONAL RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1917, DISTRIBUTED BY INCOME CLASSES.

INCOME CLASS	NUMBER OF RETURNS
$ 1,000 TO $ 2,000	1,640,758
2,000 " 2,500	480,486
2,500 " 3,000	358,221
3,000 " 4,000	374,958
4,000 " 5,000	185,805
5,000 " 6,000	105,988
6,000 " 7,000	64,010
7,000 " 8,000	44,363
8,000 " 9,000	31,769
9,000 " 10,000	24,536
10,000 " 11,000	19,221
11,000 " 12,000	15,035
12,000 " 13,000	12,328
13,000 " 14,000	10,427
14,000 " 15,000	8,789
15,000 " 20,000	29,896
20,000 " 25,000	16,806
25,000 " 30,000	10,571
30,000 " 40,000	12,733
40,000 " 50,000	7,087
50,000 " 60,000	4,541
60,000 " 70,000	2,954
70,000 " 80,000	2,222
80,000 " 90,000	1,539
90,000 " 100,000	1,183
100,000 " 150,000	3,302
150,000 " 200,000	1,302
200,000 " 250,000	703
250,000 " 300,000	342
300,000 " 400,000	380
400,000 " 500,000	179
500,000 " 750,000	225
750,000 " 1,000,000	90
1,000,000 " 1,500,000	67
1,500,000 " 2,000,000	33
2,000,000 " 3,000,000	24
3,000,000 " 4,000,000	5
4,000,000 " 5,000,000	8
5,000,000 AND OVER	4
TOTAL NUMBER OF PERSONAL RETURNS FILED	3,472,890

RECAPITULATION

JOINT RETURNS OF HUSBANDS AND WIVES WITH OR WITHOUT DEPENDENT CHILDREN, ALSO HUSBANDS WHOSE WIVES, THOUGH LIVING WITH THEM, FILED SEPARATE RETURNS	1,450,723
WIVES MAKING SEPARATE RETURNS FROM HUSBANDS	20,530
SINGLE MEN, HEADS OF FAMILIES	72,668
SINGLE WOMEN, HEADS OF FAMILIES	25,368
SINGLE MEN, ALL OTHER	199,263
SINGLE WOMEN, ALL OTHER	63,580
TOTAL	1,832,132
INCOME CLASS $1,000 TO $2,000 NOT DISTRIBUTED BY SEX AND FAMILY RELATIONSHIP	1,640,758
GRAND TOTAL	3,472,890

STATISTICS OF INCOME, CALENDAR YEAR 1917.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 2, 1919.

Hon. CARTER GLASS,
Secretary of the Treasury.

SIR: I have the honor to transmit the following report relating to the statistics of income compiled from the returns of net income (personal, corporate, and partnership) for the calendar year ended December 31, 1917.

PERSONAL INCOME-TAX RETURNS.

Intensive study was made only with respect to those reporting income of $2,000 or more. This limitation has saved the Bureau the labor and cost of a critical analysis of 1,640,758 returns, the data from which would have been of no practical benefit for the purposes of the statistics.

The total number of personal returns filed for the calendar year ended December 31, 1917, was 3,472,890, reporting net income amounting to $13,652,383,207. These exceeded those for 1916 by 3,035,854 returns and $7,353,805,587 in net income reported.

Returns reporting net income of $2,000 and over numbered 1,832,132, with total net income of $11,191,246,207. The income-tax (normal tax, surtax, and war-excess profits tax) of these returns amounted to $675,249,450. The average tax per individual was $368.56 and the average tax rate 6.03 per cent of the aggregate net income.

The following table visualizes the distribution of the personal returns by income classes, showing the number of returns filed, the amount of net income, and the tax yield; also cumulative totals and relative percentages:

Simple and cumulative distribution of personal returns, calendar year 1917, by income classes (extract from Table 3).

Income classes.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	1,640,758	47.25	3,472,890	1,640,758	100.00	47.25
$2,000 to $3,000	838,707	24.16	1,832,132	2,479,465	52.75	71.41
$3,000 to $5,000	560,763	16.15	993,425	3,040,228	28.59	87.56
$5,000 to $10,000	270,666	7.79	432,662	3,310,894	12.44	95.35
$10,000 to $25,000	112,502	3.22	161,996	3,423,396	4.65	98.57
$25,000 to $50,000	30,391	.87	49,494	3,453,787	1.43	99.44
$50,000 to $100,000	12,439	.35	19,103	3,466,226	.56	99.79
$100,000 to $150,000	3,302	.10	6,664	3,469,528	.21	99.89
$150,000 to $300,000	2,347	.07	3,362	3,471,875	.11	99.96
$300,000 to $500,000	559	.02	1,015	3,472,434	.04	99.98
$500,000 to $1,000,000	315	.013	456	3,472,749	.02	99.993
$1,000,000 and over	141	.007	141	3,472,890	.007	100.00
Total	3,472,890	100.00				

Simple and cumulative distribution of personal returns, calendar year 1917, by income classes (extract from Table 3)—Continued.

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$2,461,137,000	18.04	$13,652,383,207	$2,461,137,000	100.00	18.04
$2,000 to $3,000	2,064,977,328	15.12	11,191,246,207	4,526,114,328	81.96	33.16
$3,000 to $5,000	2,115,864,601	15.50	9,126,268,879	6,641,978,929	66.84	48.66
$5,000 to $10,000	1,827,508,088	13.39	7,010,404,278	8,469,487,017	51.34	62.05
$10,000 to $25,000	1,687,165,619	12.36	5,182,896,190	10,156,652,636	37.95	74.41
$25,000 to $50,000	1,042,320,083	7.63	3,495,730,571	11,198,972,719	25.59	82.04
$50,000 to $100,000	846,894,335	6.20	2,453,410,488	12,045,867,054	17.96	88.24
$100,000 to $150,000	400,492,040	2.93	1,606,516,153	12,446,359,094	11.76	91.17
$150,000 to $300,000	474,651,960	3.48	1,206,024,113	12,921,011,054	8.83	94.65
$300,000 to $500,000	209,904,969	1.54	731,372,153	13,130,916,023	5.35	96.19
$500,000 to $1,000,000	214,631,270	1.57	521,467,184	13,345,547,293	3.81	97.76
$1,000,000 and over	306,835,914	2.24	306,835,914	13,652,383,207	2.24	100.00
Total	13,652,383,207	100.00	.....	.....	.....	.....

Income classes.	Tax (income tax, surtax, and war excess-profits tax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	(1)	.....	(1)	(1)	.....	.....
$2,000 to $3,000	$9,097,378	1.34	$675,249,450	$9,097,378	100.00	1.34
$3,000 to $5,000	18,283,457	2.71	666,152,072	27,380,835	98.66	4.05
$5,000 to $10,000	44,066,389	6.53	647,868,615	71,447,224	95.95	10.58
$10,000 to $25,000	80,695,149	12.25	603,802,226	152,142,373	89.42	22.83
$25,000 to $50,000	76,593,344	11.34	523,107,077	228,735,717	77.17	34.17
$50,000 to $100,000	85,027,556	12.58	446,513,733	313,763,273	65.83	46.75
$100,000 to $150,000	55,766,236	8.26	361,486,177	369,529,509	53.25	55.01
$150,000 to $300,000	86,718,157	12.85	305,719,941	456,247,666	44.99	67.86
$300,000 to $500,000	50,227,598	7.14	219,001,784	506,475,264	32.14	75.00
$500,000 to $1,000,000	59,349,187	8.79	168,774,186	565,824,451	25.00	83.79
$1,000,000 and over	109,424,999	16.21	109,424,999	675,249,450	16.21	100.00
	675,249,450	100.00	.....	.....	.....	.....

[1] No tabulation was made of the tax returned by incomes under $2,000

COMPARATIVE TABLES, PERSONAL RETURNS, CALENDAR YEARS 1917 AND 1916.

The following comparative tables show, by income classes and by States, the number of returns filed, the total net income reported, and the tax yield. Among the outstanding features of these tables are the increases for 1917 in the number of returns and total net income reported in the smaller income classes, and the falling off in the larger income classes.

Number of personal returns filed, calendar years 1917 and 1916, by income classes.

Income classes.	1917	1916	Increase (+) or decrease (−).
$1,000 to $2,000	1,640,758	.....	+1,640,758
$2,000 to $3,000	838,707	.....	+ 838,707
$3,000 to $5,000	560,763	157,149	+ 403,614
$5,000 to $10,000	270,666	150,553	+ 120,113
$10,000 to $25,000	112,502	80,880	+ 31,622
$25,000 to $50,000	30,391	23,734	+ 6,657
$50,000 to $100,000	12,439	10,452	+ 1,987
$100,000 to $150,000	3,302	2,900	+ 402
$150,000 to $300,000	2,347	2,437	− 90
$300,000 to $500,000	559	714	− 155
$500,000 to $1,000,000	315	376	− 61
$1,000,000 and over	141	206	− 65
Total	3,472,890	[1] 437,036	+3,035,854

[1] Includes 7,635 returns of married women making separate returns from husbands. The net incomes shown by those returns were for statistical purposes combined with husbands' returns and in each case treated as one return in its proper income class.

Net income reported by personal returns, calendar years 1917 and 1916, by income classes.

Income classes.	1917	1916	Increase (+) or decrease (−).
$1,000 to $2,000	[1] $2,461,137,000	.....	+$2,461,137,000
$2,000 to $3,000	2,064,977,328	.....	+ 2,064,977,328
$3,000 to $5,000	2,115,864,601	$624,669,015	+ 1,491,195,586
$5,000 to $10,000	1,827,508,088	1,037,247,977	+ 790,260,111
$10,000 to $25,000	1,687,165,619	1,235,015,786	+ 452,149,833
$25,000 to $50,000	1,042,320,083	822,661,658	+ 219,658,425
$50,000 to $100,000	846,894,335	722,795,474	+ 124,098,861
$100,000 to $150,000	400,492,040	357,355,318	+ 43,136,722
$150,000 to $300,000	474,651,960	505,859,406	− 31,207,446
$300,000 to $500,000	209,904,969	271,938,017	− 62,033,048
$500,000 to $1,000,000	214,631,270	256,771,325	− 42,140,055
$1,000,000 and over	306,835,914	464,263,644	− 157,427,730
Total	13,652,383,207	6,298,577,620	+ 7,353,805,587

[1] Determined on basis of the number of returns filed and the average net income.

Income tax yield of personal returns, calendar years 1917 and 1916, by income classes.

Income classes.	1917	1916	Increase.
$2,000 to $3,000	89,097,378	.....	89,097,378
$3,000 to $5,000	18,283,457	$775,804	17,507,653
$5,000 to $10,000	44,066,389	6,301,183	37,765,206
$10,000 to $25,000	80,695,149	11,637,014	69,058,135
$25,000 to $50,000	76,593,344	11,602,681	64,990,663
$50,000 to $100,000	85,027,556	16,298,587	68,728,969
$100,000 to $150,000	55,766,236	12,423,481	43,342,755
$150,000 to $300,000	86,718,157	24,007,267	62,710,890
$300,000 to $500,000	50,227,598	17,951,410	32,276,188
$500,000 to $1,000,000	59,349,187	20,901,911	38,447,276
$1,000,000 and over	109,424,999	51,487,356	57,937,643
Total	675,249,450	173,386,694	501,862,756

Number of personal returns, calendar years 1917 and 1916, by States and Territories.

States and Territories.	1917	1916	Increase.
Alabama	21,844	2,097	19,747
Alaska	4,570	243	4,327
Arizona	12,264	994	11,270
Arkansas	17,839	2,255	15,584
California	182,232	21,208	161,024
Colorado	40,627	4,435	36,192
Connecticut	64,472	9,713	54,759
Delaware	8,032	1,346	6,686
District of Columbia	29,737	6,808	22,929
Florida	15,336	1,779	13,557
Georgia	38,252	3,444	34,808
Hawaii	3,131	1,144	1,987
Idaho	16,414	756	15,658
Illinois	319,497	37,525	281,972
Indiana	85,021	7,004	78,017
Iowa	114,970	8,497	106,473
Kansas	63,065	4,290	58,775
Kentucky	34,692	3,887	30,805
Louisiana	32,317	4,517	27,800
Maine	17,112	2,823	14,289
Maryland	60,954	9,674	51,280
Massachusetts	156,111	32,291	123,820
Michigan	111,562	11,448	100,114
Minnesota	80,009	7,556	72,453
Mississippi	15,382	1,440	13,942
Missouri	91,608	12,956	78,652
Montana	28,646	1,801	26,845
Nebraska	82,472	4,286	78,186
Nevada	6,623	364	6,259
New Hampshire	10,809	1,735	9,074
New Jersey	134,960	19,701	115,259
New Mexico	11,616	813	10,803
New York	489,089	93,155	395,934
North Carolina	22,977	2,207	20,770
North Dakota	20,941	1,176	19,765
Ohio	190,273	21,774	168,499
Oklahoma	48,758	2,539	46,219
Oregon	25,071	2,800	22,271
Pennsylvania	328,171	40,289	287,882
Rhode Island	23,927	3,745	20,182
South Carolina	22,321	1,204	21,117
South Dakota	39,654	971	38,683
Tennessee	31,451	4,414	27,037
Texas	95,416	10,514	84,902
Utah	14,636	1,259	13,377
Vermont	7,258	1,100	6,158
Virginia	37,951	4,190	33,761
Washington	56,322	5,360	50,962
West Virginia	28,281	2,575	25,706
Wisconsin	70,554	8,261	62,293
Wyoming	7,663	673	6,990
Total	[1] 3,472,890	[2] 437,036	3,035,854

[1] Net incomes $1,000 and over. [2] Net incomes $3,000 and over.

Net income reported by personal returns, calendar years 1917 and 1916, by States and Territories.

States and Territories.	1917	1916	Increase.
Alabama	$60,209,562	$18,469,010	$41,740,552
Alaska	6,508,506	1,878,419	4,630,087
Arizona	31,954,008	11,777,241	20,176,767
Arkansas	58,498,287	17,683,678	40,814,609
California	501,451,546	228,324,945	273,126,601
Colorado	108,657,875	53,854,130	54,803,745
Connecticut	199,926,724	133,858,341	66,068,383
Delaware	50,597,176	57,798,410	[1] 7,201,234
District of Columbia	82,375,392	67,334,621	15,040,771
Florida	45,319,996	17,401,202	27,918,794
Georgia	116,171,112	32,992,965	83,178,147
Hawaii	21,524,255	20,362,022	1,162,233
Idaho	33,835,514	7,927,064	25,908,450
Illinois	863,784,600	484,290,833	379,493,767
Indiana	202,595,926	74,637,683	127,958,243
Iowa	255,068,861	65,604,874	189,463,987
Kansas	161,275,002	39,638,465	121,636,537
Kentucky	102,899,244	38,506,976	64,392,268
Louisiana	115,896,180	51,274,633	64,621,547
Maine	55,115,710	30,435,945	24,679,765
Maryland	208,011,789	121,009,054	87,002,735
Massachusetts	601,311,502	474,292,762	127,018,740
Michigan	302,002,410	162,533,104	139,469,306
Minnesota	223,995,603	93,201,384	130,794,219
Mississippi	52,550,713	14,831,796	37,718,917
Missouri	306,300,187	147,069,303	159,230,884
Montana	59,292,992	19,467,019	39,825,973
Nebraska	202,728,895	36,559,607	166,169,288
Nevada	10,963,316	2,799,775	8,163,541
New Hampshire	35,742,296	19,557,542	16,184,754
New Jersey	421,757,424	254,068,880	167,688,544
New Mexico	20,892,721	7,486,732	13,405,989
New York	2,439,736,148	1,922,864,651	516,871,497
North Carolina	69,649,131	24,825,826	44,823,305
North Dakota	49,053,723	9,219,055	39,834,668
Ohio	598,090,922	318,822,511	279,268,411
Oklahoma	139,660,858	66,811,462	72,849,396
Oregon	66,587,023	24,968,572	41,618,451
Pennsylvania	1,110,800,293	643,243,991	467,556,302
Rhode Island	93,663,069	65,257,163	28,405,906
South Carolina	55,375,849	9,882,947	45,492,902
South Dakota	85,434,860	7,474,252	77,960,608
Tennessee	91,993,540	39,867,675	52,125,865
Texas	296,541,837	113,278,037	183,263,800
Utah	33,877,446	14,281,206	19,596,240
Vermont	24,815,804	14,628,955	10,186,849
Virginia	103,861,359	42,216,464	61,644,895
Washington	126,775,115	49,697,247	77,077,868
West Virginia	86,279,550	30,170,809	56,108,741
Wisconsin	175,150,253	87,614,595	87,535,658
Wyoming	24,684,103	6,523,787	18,160,316
Total	[2] 11,191,246,207	[3] 6,298,577,620	4,892,668,587
Net income ($1,000 to $2,000)	[4] 2,461,137,000	.....	2,461,137,000
Grand total	13,652,383,207	6,298,577,620	7,353,805,587

[1] Decrease.
[2] Net incomes $2,000 and over.
[3] Net incomes $3,000 and over.
[4] See following table for distribution of returns and net income of income class $1,000 to $2,000, by States and Territories.

Number of personal returns and net incomes reported, income classes $1,000 to $2,000, calendar year 1917, by States and Territories.

States and Territories.	Number of returns.	Net income.
Alabama	8,866	$13,299,000
Alaska	2,694	4,041,000
Arizona	5,121	7,681,500
Arkansas	6,532	9,798,000
California	87,438	131,157,000
Colorado	19,464	29,196,000
Connecticut	32,840	49,260,000
Delaware	3,908	5,862,000
District of Columbia	14,655	21,982,500
Florida	6,039	9,058,500
Georgia	14,403	21,604,500
Hawaii	243	364,500
Idaho	8,420	12,630,000
Illinois	170,784	256,176,000
Indiana	39,113	58,669,500
Iowa	54,810	82,215,000
Kansas	27,256	40,884,000
Kentucky	14,618	21,927,000
Louisiana	12,302	18,453,000
Maine	7,890	11,835,000
Maryland	30,281	45,421,500
Massachusetts	77,467	116,200,500
Michigan	57,215	85,822,500
Minnesota	34,343	51,514,500
Mississippi	6,142	9,213,000
Missouri	37,151	55,726,500
Montana	14,610	21,915,000
Nebraska	32,840	49,260,000
Nevada	3,640	5,460,000
New Hampshire	4,734	7,101,000
New Jersey	66,190	99,285,000
New Mexico	7,168	10,752,000
New York	222,866	334,299,000
North Carolina	9,714	14,571,000
North Dakota	8,120	12,180,000
Ohio	94,877	142,315,500
Oklahoma	20,727	31,090,500
Oregon	12,106	18,159,000
Pennsylvania	166,668	250,002,000
Rhode Island	12,311	18,466,500
South Carolina	10,361	15,541,500
South Dakota	16,240	24,360,000
Tennessee	13,314	19,971,000
Texas	35,837	53,755,500
Utah	7,445	11,167,500
Vermont	3,150	4,725,000
Virginia	17,881	26,821,500
Washington	28,635	42,952,500
West Virginia	13,188	19,782,000
Wisconsin	35,360	53,040,000
Wyoming	2,781	4,171,500
Total	1,640,758	[1] 2,461,137,000

[1] Determined on basis of number of returns filed and average net income.

Tax yield of personal returns, calendar years 1917 and 1916, by States and Territories.

States and Territories.	1917	1916	Increase.
Alabama	$1,936,211	$175,989	$1,760,222
Alaska	106,098	17,022	89,076
Arizona	968,564	191,519	777,045
Arkansas	1,783,510	157,513	1,625,997
California	19,489,788	3,595,636	15,894,152
Colorado	4,992,255	1,055,758	3,936,497
Connecticut	10,270,621	2,824,846	7,445,775
Delaware	9,311,772	3,695,605	5,616,167
District of Columbia	4,301,536	1,068,644	3,232,892
Florida	1,525,131	322,636	1,202,495
Georgia	3,107,754	378,062	2,729,692
Hawaii	1,172,425	366,802	805,623
Idaho	756,288	140,496	615,792
Illinois	47,412,500	10,947,250	36,465,250
Indiana	5,591,563	1,165,961	4,425,602
Iowa	4,903,197	518,845	4,384,352
Kansas	5,158,660	555,943	4,602,717
Kentucky	2,798,478	384,497	2,413,981
Louisiana	4,815,035	778,693	4,036,342
Maine	2,389,741	371,367	2,018,374
Maryland	12,078,942	2,405,523	9,673,419
Massachusetts	43,711,983	10,892,685	32,819,298
Michigan	14,592,959	3,340,682	11,252,277
Minnesota	8,016,177	1,553,282	6,462,895
Mississippi	2,191,806	195,054	1,996,752
Missouri	10,512,446	2,373,327	8,139,119
Montana	1,403,943	304,448	1,099,495
Nebraska	4,960,122	347,778	4,612,344
Nevada	205,908	18,505	187,403
New Hampshire	1,470,316	258,173	1,212,143
New Jersey	25,054,761	5,545,231	19,509,530
New Mexico	642,866	83,935	558,931
New York	249,579,422	77,970,521	171,608,901
North Carolina	2,651,504	560,970	2,090,534
North Dakota	856,474	66,344	790,130
Ohio	30,989,654	7,722,306	23,267,348
Oklahoma	5,477,296	4,347,797	1,129,499
Oregon	3,178,781	337,051	2,841,730
Pennsylvania	77,804,835	17,612,739	60,192,096
Rhode Island	8,684,074	1,915,104	6,768,970
South Carolina	1,713,335	77,198	1,636,137
South Dakota	1,010,552	48,563	961,989
Tennessee	2,662,388	413,078	2,249,310
Texas	13,092,667	2,643,697	10,448,970
Utah	1,290,946	167,688	1,123,258
Vermont	1,428,068	365,004	1,063,064
Virginia	3,752,251	593,304	3,158,947
Washington	4,094,267	776,470	3,317,797
West Virginia	3,172,724	416,386	2,756,338
Wisconsin	5,366,192	1,253,257	4,112,935
Wyoming	810,664	67,510	743,154
Total	[1] 675,249,450	[2] 173,386,694	501,862,756

[1] Net incomes $2,000 and over.

[2] Net incomes $3,000 and over.

CLASSIFICATION OF PERSONAL RETURNS, BY SEX AND FAMILY RELATIONSHIP.

In studying the nature of the returns in connection with the specific personal exemptions provided by the income-tax law, a distribution of the returns was made according to the status of family relationship, a résumé of which is given in the table below:

Distribution of income from personal returns reporting net incomes of $2,000 and over, calendar year 1917, by sex and family relationship.—(Summary from Tables 4 and 5.)

Distribution.	Returns.		Net income.	
	Number.	Per cent of total.	Amount.	Per cent of total.
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns	1,450,723	79.18	$8,390,968,851	74.98
Wives making separate returns from husbands	20,530	1.13	307,045,768	2.74
Single men, heads of families	72,668	3.98	412,096,152	3.68
Single women, heads of families	25,368	1.39	174,811,281	1.57
Single men, all other	199,263	10.85	1,349,784,238	12.06
Single women, all other	63,580	3.47	556,539,917	4.97
Total	1,832,132	100.00	11,191,246,207	100.00

EXEMPTIONS FROM NORMAL TAX (PERSONAL RETURNS).

The amount of net income relieved from normal tax through the deductions on account of personal exemptions, dividends, contributions, and war excess-profits tax is shown in the following table:

Income exempted from normal tax, income subject to normal tax, and corresponding percentages, personal returns reporting net incomes of $2,000 and over, calendar year 1917.

Distribution.	Amount.	Per cent of total net income.
Exemptions:		
Personal exemption	$3,773,079,800	33.72
Dividends	2,848,842,499	25.46
Contributions	245,080,088	2.19
War excess profits tax	101,249,781	.90
Total exemptions	6,968,252,168	62.27
Net income subject to normal tax	4,222,994,039	37.73
Total net income returned (class $2,000 and over)	11,191,246,207	100.00

SERVICE, BUSINESS, AND PROPERTY AS SOURCES OF INCOME (PERSONAL RETURNS).

The income-producing factors in the United States in so far as they are reflected by the personal returns of net income are exhibited in the following table, which shows both for 1917 and 1916 the aggregate amounts reported under the two main divisions, "Income from personal service" and "Income from property."

Of especial interest is the proportion from each source and the variations in the amounts reported by each source between 1917 and 1916.

Personal income, calendar years 1917 and 1916, by sources.

Distribution.	1917		1916		Increase.
	Amount.	Per cent of total income.	Amount.	Per cent of total income.	
Income from personal service:					
Salaries, wages, commissions, bonuses, directors' fees, etc.	$3,648,437,902	30.21	$1,478,346,372	17.70	$2,170,091,530
Business, trade, commerce, partnership, farming, and profits from sales of real estate, stocks, bonds, and other property	3,958,670,028	32.77	3,010,404,924	36.06	948,265,104
Total	7,607,107,930	62.98	4,488,751,296	53.76	3,118,356,634
Income from property:					
Rents and royalties	684,343,399	5.67	643,802,657	7.71	40,540,742
Interest on bonds, notes, etc., including fiduciaries and foreign sources	936,715,456	7.76	1,080,879,405	12.94	[1] 144,163,949
Dividends	2,848,842,499	23.59	2,136,468,625	25.59	712,373,874
Total	4,469,901,354	37.02	3,861,150,687	46.24	608,750,667
Total income	12,077,009,284	100.00	8,349,901,983	100.00	3,727,107,301
Less general deductions	885,763,077	7.33	2,051,324,363	24.57	1,165,561,286
Total net income	[2] 11,191,246,207	92.67	[3] 6,298,577,620	75.43	4,892,668,587

[1] Decrease.
[2] Compiled from returns reporting net incomes of $2,000 and over.
[3] Compiled from returns reporting net incomes of $3,000 and over.

In the study of the above table it should be observed that in 1917 the figures represent net amounts, the gross income having been reduced by the deductions applicable to each source. The item "General deductions" represents such other deductions as were not chargeable to any of the sources of income and includes interest on personal indebtedness, taxes on dwellings and personal property, and other taxes not reported elsewhere; also other miscellaneous deductions, not including contributions. The amounts shown for 1916 represent gross income, the general deductions not having been allocated to the several sources.

INCOME FROM PERSONAL SERVICE, BUSINESS, AND PROPERTY BY INCOME CLASSES (PERSONAL RETURNS).

A further distribution of income from personal service and business, and income from property is shown by income classes in the succeeding table. This table also shows by percentages the proportion from each source.

Income from personal service and business compared with income from property, by income classes, net incomes of $2,000 and over, calendar year 1917.—(Summary from Table 7).

Income classes.	Income from personal service and business.	Per cent of total income in each class.	Income from property.	Per cent of total income in each class.	Total income.
$2,000 to $4,000	$3,251,585,664	87.57	$461,601,111	12.43	$3,713,186,775
$4,000 to $5,000	698,322,857	78.01	196,797,887	21.99	895,120,744
$5,000 to $10,000	1,373,534,184	70.39	577,832,525	29.61	1,951,366,709
$10,000 to $20,000	792,379,172	56.63	606,946,607	43.37	1,399,325,779
$20,000 to $40,000	550,799,694	46.97	621,849,074	53.03	1,172,648,768
$40,000 to $60,000	253,927,860	42.04	350,030,430	57.96	603,958,290
$60,000 to $80,000	141,503,047	37.55	235,368,182	62.45	376,871,229
$80,000 to $100,000	91,091,074	35.70	164,073,878	64.30	255,164,952
$100,000 to $150,000	143,414,682	34.20	275,870,023	65.79	419,284,705
$150,000 to $200,000	76,627,988	32.49	159,237,481	67.51	235,865,469
$200,000 to $250,000	50,444,550	30.68	113,973,667	69.32	164,418,217
$250,000 to $300,000	26,759,005	26.62	73,756,466	73.38	100,515,471
$300,000 to $500,000	66,243,497	29.73	156,527,575	70.26	222,771,072
$500,000 to $1,000,000	50,548,088	21.66	182,794,264	78.34	233,342,352
$1,000,000 to $1,500,000	10,372,251	11.95	76,367,250	88.04	86,739,501
$1,500,000 to $2,000,000	14,663,591	24.51	45,145,208	75.48	59,808,799
$2,000,000 and over	14,890,726	7.98	171,729,726	92.01	186,620,452
Grand total	7,607,107,930	62.98	4,469,901,354	37.02	12,077,009,284

Income classes.	General deductions.	Per cent of total income in each class.	Total net income.	Per cent of total income in each class.
$2,000 to $4,000	$360,921,588	9.72	$3,352,265,187	90.28
$4,000 to $5,000	66,544,002	7.43	828,576,742	92.57
$5,000 to $10,000	123,858,621	6.35	1,827,508,088	93.65
$10,000 to $20,000	87,033,297	6.21	1,312,292,482	93.78
$20,000 to $40,000	70,755,562	6.03	1,101,893,206	93.97
$40,000 to $60,000	40,183,234	6.65	563,775,056	93.34
$60,000 to $80,000	21,215,566	5.63	355,655,663	93.37
$80,000 to $100,000	12,401,322	4.86	242,763,630	95.14
$100,000 to $150,000	18,792,665	4.48	400,492,040	95.52
$150,000 to $200,000	11,883,159	5.04	223,982,310	94.96
$200,000 to $250,000	7,286,914	4.43	157,131,303	95.57
$250,000 to $300,000	6,977,124	6.94	93,538,347	93.06
$300,000 to $500,000	12,866,103	5.78	209,904,969	94.22
$500,000 to $1,000,000	18,711,082	8.02	214,631,270	91.98
$1,000,000 to $1,500,000	6,325,952	7.29	80,413,549	92.71
$1,500,000 to $2,000,000	3,521,855	5.89	56,286,944	94.11
$2,000,000 and over	16,485,031	8.83	170,135,421	91.16
Grand total	885,763,077	7.33	11,191,246,207	92.67

An interpretation of Table 7, to show in percentages the distribution of personal incomes by sources, is given in the succeeding table:

Distribution of personal income by sources and by income classes, calendar year 1917, showing the amounts returned, expressed in percentages.

Income classes.	Wages and salaries.	Business.	Partnership profits.	Profits from sales of real estate, stocks, and bonds.	Rents and royalties.	Dividends.	Interest and investment income.	Total income.
$2,000 to $4,000	41.82	39.80	3.96	1.98	7.55	3.54	1.35	100.00
$4,000 to $5,000	33.60	36.25	5.18	2.97	7.05	7.76	7.19	100.00
$5,000 to $10,000	33.87	27.20	6.61	2.71	6.48	14.32	8.81	100.00
$10,000 to $20,000	30.89	15.66	7.11	2.96	5.59	27.30	10.49	100.00
$20,000 to $40,000	25.20	11.11	7.77	2.93	4.42	37.28	11.29	100.00
$40,000 to $60,000	21.23	9.63	8.35	2.83	3.71	43.48	10.77	100.00
$60,000 to $80,000	18.56	7.17	8.68	3.15	3.30	47.42	11.72	100.00
$80,000 to $100,000	17.61	5.77	9.30	3.02	3.18	48.89	12.23	100.00
$100,000 to $150,000	15.05	6.47	9.54	3.14	2.68	50.77	12.35	100.00
$150,000 to $200,000	12.01	6.00	10.91	3.58	2.72	51.42	13.36	100.00
$200,000 to $250,000	11.75	5.03	11.12	2.82	2.70	53.35	13.23	100.00
$250,000 to $300,000	8.71	3.29	11.35	3.28	2.50	56.48	14.39	100.00
$300,000 to $500,000	9.59	4.94	11.53	3.68	2.51	53.79	13.96	100.00
$500,000 to $1,000,000	5.88	5.71	7.61	2.47	2.05	62.11	14.17	100.00
$1,000,000 to $1,500,000	2.62	3.12	4.62	1.59	1.57	71.00	15.48	100.00
$1,500,000 to $2,000,000	3.54	4.67	11.40	4.90	.73	62.94	11.82	100.00
$2,000,000 and over	2.18	.09	3.05	2.69	2.28	75.35	14.36	100.00
Grand total	30.20	23.73	6.42	2.63	5.67	23.59	7.76	100.00

RETURNS BY PRINCIPAL SOURCES OF INCOME (PERSONAL RETURNS).

Data as to the composition of personal returns reporting net incomes of $2,000 and over, viewed as to the predominating sources of income, are given below.

Income from principal sources, net incomes of $2,000 and over, calendar year 1917.—(Summary from Table 8.)

Principal sources of income.	Number of returns.	Amount of income from this source on these returns.	Amount of income from this source on all returns.
Salaries and wages	789,992	$2,956,270,777	$3,648,437,902
Business	710,357	3,340,050,344	3,958,670,028
Property	331,783	2,876,203,565	4,469,901,354

INCOME FROM BUSINESS (PERSONAL RETURNS).

Statistics relative to business operations netting $2,000 and over were compiled and are shown in summary form in the following table. These data represent only such amounts reported by individuals as were derived from business operations and do not necessarily indicate the principal occupations of, or the total incomes reported by, the persons making the returns.

Personal incomes from business, calendar year 1917, by industries.

Industries.	Number of returns.	Gross sales.	Business expense.	Net income.
Agriculture and animal husbandry	251,838	$1,622,907,759	$816,743,802	$806,163,957
Mining	1,882	45,750,672	31,851,806	13,898,866
Manufacturing and mechanical industries	22,850	1,271,122,965	1,126,880,453	144,242,512
Construction, planning, and supervising, excavating, equipping, and installing, wrecking, raising, and moving, etc	12,791	349,592,997	290,204,435	59,388,562
Public utilities—Water and rail transportation and related services	6,843	196,283,538	166,758,911	29,524,627
Trade, wholesale and retail	134,862	6,026,670,809	5,262,829,124	763,841,685
Personal service, domestic service, amusements, and professional service	111,207	1,198,130,773	716,052,860	482,077,913
Finance—Banks and related business	3,065	114,246,119	94,607,003	19,639,116
Combinations—Individuals engaged in business falling in two or more principal divisions	33,738	1,132,193,168	943,457,328	188,735,840
Special cases—Individuals whose business was not sufficiently defined to be classed by principal divisions	33,453	532,460,268	388,527,513	143,932,755
Total	612,529	12,489,359,068	9,837,913,235	2,651,445,833

PARTNERSHIP WAR EXCESS-PROFITS TAX.

The revenue act of 1917 provides that in addition to the taxes under existing law and under this act, there shall be levied, assessed, collected, and paid for each taxable year upon the income of every corporation, partnership, or individual, a tax known as war excess-profits tax. This is the first income tax specifically assessed on the income of partnerships as such. Previously the income of partnerships was taxed only as reported in the returns of net income of the individual partners.

There were 31,701 partnership war excess-profits tax returns filed, showing total tax of $103,887,984. (Table 11.)

CORPORATE INCOME-TAX RETURNS.

Corporate income-tax returns for the calendar year 1917, numbered 351,426. Of these 232,079 reported net income aggregating $10,730,360,211, producing income tax amounting to $503,698,029, war excess-profits tax of $1,638,747,740, total, $2,142,445,769. For the calendar year 1916, the returns numbered 341,253, of which 206,984 reported net income amounting to $8,765,908,984, yielding a tax of $171,805,150. The increase over 1916, was 10,173 in total number of returns, 25,095 in the number of returns reporting net income, $1,964,451,227 in net income and $1,970,640,619 in taxes.

GROSS INCOME, NET INCOME, AND TAXES (CORPORATE RETURNS).

The great inflation in prices experienced in 1917, and its corresponding effect on business turnover, is forcibly brought to the attention in the accompanying table, in which the corporate income returned for 1917 and 1916 is compared.

Comparing corporate income and taxes, calendar years 1917 and 1916.

	Number of corporations.	Per cent of total number.	Gross income.	General deductions.		Net income.	
				Amount.	Ratio to gross income.	Amount.	Ratio to gross income.
Corporations reporting net income:					*Per ct.*		*Per ct.*
Total for 1917	232,079	66	$79,540,004,891	$68,809,644,680	87	$10,730,360,211	13
Total for 1916	206,984	61	32,531,096,969	23,765,187,985	73	8,765,908,984	27
Increase for 1917	25,095	.....	47,008,907,922	45,044,456,695	.....	1,964,451,227	.....
Ratio to total for 1916 (per cent)	12	.....	144	189	.....	22	.....
Corporations reporting no net income:							
Total for 1917	119,347	34	$5,153,234,312	$5,782,841,874	112	[1] $629,607,562	.....
Total for 1916	134,269	39	2,796,534,046	3,453,438,457	123	[1] 656,904,411	.....
Increase for 1917	[2] 14,922	.....	2,356,700,266	2,329,403,417	.....	[2] 27,296,849	.....
Ratio to total for 1916 (per cent)	.....	.....	84	67	.....	.....	.....
Grand total for 1917	351,426	100	$84,693,239,203	$74,592,486,554	88	$10,730,360,211	13
Grand total for 1916	341,253	100	35,327,631,015	27,218,626,442	77	8,765,908,984	25
Increase for 1917	10,173	.....	49,365,608,188	47,373,860,112	.....	1,964,451,227	.....
Ratio to grand total for 1916 (per cent)	3	.....	140	174	.....	22	.....

	Income tax.	War excess profits tax.	Total tax.		
			Amount.	Ratio to gross income.	Ratio to net income.
Corporations reporting net income:				*Per ct.*	*Per ct.*
Total for 1917	$503,698,029	$1,638,747,740	$2,142,445,769	3	20
Total for 1916	171,805,150	.....	171,805,150	.53	2
Increase for 1917	331,892,879	.....	1,970,640,619	.....	.....
Ratio to total for 1916 (per cent)	193	.....	1,147	.....	.....
Grand total for 1917	503,698,029	1,638,747,740	2,142,445,769	3	20
Grand total for 1916	171,805,150	.....	171,805,150	.49	2
Increase for 1917	331,892,879	.....	1,970,640,619	.....	.....
Ratio to grand total for 1916 (per cent)	193	.....	1,147	.....	.....

[1] Deficit. [2] Decrease.

DISTRIBUTION OF CORPORATE INCOME BY INDUSTRIAL GROUPS.

The following table shows the returns of corporations distributed by industrial groups and divided into those reporting net income and those reporting no net income.

Distribution of corporate income by industrial groups, divided into those reporting net income and those reporting no net income, calendar year 1917.

Industrial groups.	Total number of corporations reporting.	Corporations showing net income.				
		Number.	Per cent of total number of corporations reporting in each group.	Gross income.	Total deductions.	Net income.
Agriculture and related industries	9,660	5,633	58.31	$673,441,024	$575,576,398	$97,864,626
Mining and quarrying	12,949	6,371	49.20	3,686,300,228	2,737,883,616	948,416,612
Manufacturing	79,642	58,788	73.81	40,437,716,898	34,701,711,263	5,736,005,635
Construction	10,743	7,073	65.84	1,252,798,052	1,127,981,867	124,816,185
Transportation and other public utilities	26,442	18,673	70.62	8,111,268,817	6,807,444,813	1,303,824,004
Trade	91,057	72,947	80.11	19,804,255,613	18,323,194,833	1,481,060,780
Personal service	18,594	12,160	65.40	957,612,542	887,831,894	69,780,648
Finance	68,362	49,165	71.92	4,597,751,999	3,634,891,806	962,860,193
Inactive concerns and concerns whose business was not defined	33,977	1,269	3.73	18,859,718	13,128,190	5,731,528
Total	351,426	232,079	66.04	79,540,004,891	68,809,644,680	10,730,360,211

Industrial groups.	Corporation showing net income.			
	Income tax.	War excess profits tax	Total tax.	Per cent of total tax.
Agriculture and related industries	$4,494,220	$16,382,345	$20,876,565	0.97
Mining and quarrying	43,791,458	168,573,561	212,365,019	9.91
Manufacturing	263,058,008	1,063,902,472	1,326,960,480	61.93
Construction	5,334,965	24,390,255	29,725,220	1.39
Transportation and other public utilities	66,597,817	60,450,199	127,048,016	5.93
Trade	68,695,143	256,152,243	324,847,386	15.16
Personal service	3,507,094	6,962,977	10,470,071	.49
Finance	47,913,264	41,766,797	89,680,061	4.19
Inactive concerns and concerns whose business was not defined	306,060	166,891	472,951	.03
Total	503,698,029	1,638,747,740	2,142,445,769	100.00

Industrial groups.	Corporations showing no net income.				
	Number.	Per cent of total number of corporations reporting in each group.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries	4,027	41.69	$103,304,963	$123,692,884	$20,387,921
Mining and quarrying	6,578	50.80	228,239,189	292,141,759	63,902,570
Manufacturing	20,854	26.19	1,762,918,585	1,940,191,468	177,272,883
Construction	3,670	34.16	271,649,409	296,693,764	25,044,355
Transportation and other public utilities	7,769	29.38	413,828,414	473,973,325	60,144,911
Trade	18,110	19.89	1,461,238,475	1,561,214,919	99,976,444
Personal service	6,434	34.60	277,071,645	307,285,568	30,213,923
Finance	19,197	28.08	603,332,354	719,929,471	116,597,117
Inactive concerns and concerns whose business was not defined	32,708	96.27	31,651,278	67,718,716	36,067,438
Total	119,347	33.96	5,153,234,312	5,782,841,874	629,607,562

SOURCES OF INCOME AND NATURE OF DEDUCTIONS.

The factors entering into the composition of corporate income and deductions are given in the succeeding table, which shows by industrial groups the amounts received in aggregate by all corporations, both those reporting net income and those reporting no net income, from the principal sources of income and the amounts deducted according to the nature of the deduction.

Distribution of corporate income by sources of income and nature of deductions, calendar year 1917.

Industrial groups.	Sources of income.		Nature of deductions.		
	Gross sales and other income from operations.	Other income, rents, royalties, dividends, etc.	Cost of goods, includes cost of manufacture or production and cost of raw materials.	Labor, wages, commissions, not included in cost of manufacture or production.	Salaries of officers.
Agriculture and related industries	$743,198,308	$33,547,679	$352,539,546	$85,887,779	$17,405,148
Mining and quarrying	3,683,994,266	230,545,151	1,388,807,595	466,654,374	37,508,814
Manufacturing	41,116,373,110	1,084,262,373	24,878,277,623	3,315,532,996	555,921,066
Construction	1,445,912,195	78,535,266	752,472,277	226,655,134	48,761,590
Transportation and other public utilities	7,305,473,770	1,219,623,461	928,510,087	487,256,627	59,062,799
Trade	20,687,228,070	578,266,018	14,472,523,953	1,418,880,557	401,785,534
Personal service	1,142,542,031	92,142,156	391,389,647	312,676,395	60,701,493
Finance	2,427,330,848	2,773,753,505	576,847,885	216,977,931	191,993,195
Inactive concerns and concerns whose business was not defined	44,124,966	6,386,030	36,094,342	7,935,370	1,756,137
Total	78,596,177,564	6,097,061,639	43,687,462,955	6,538,457,163	1,374,895,776

Industrial groups.	Nature of deductions.				
	Miscellaneous expenses, repairs, rents, royalties in lieu of rent.	Interest paid.	Depreciation and depletion.	Domestic tax.	Total deductions.
Agriculture and related industries	$186,745,761	$22,303,015	$21,402,906	$12,985,127	$699,269,282
Mining and quarrying	673,534,737	70,519,958	338,299,673	54,700,224	3,030,025,375
Manufacturing	6,431,816,470	402,834,842	724,428,231	333,091,503	36,641,902,731
Construction	344,653,423	20,672,462	24,319,745	7,141,000	1,424,675,631
Transportation and other public utilities	4,543,560,333	686,403,262	306,418,324	270,206,706	7,281,418,138
Trade	3,178,067,491	158,895,507	133,961,018	120,295,692	19,884,409,752
Personal service	447,184,678	19,591,489	32,186,041	21,387,719	1,195,117,462
Finance	2,298,122,629	765,314,425	87,784,600	217,780,612	4,354,821,277
Inactive concerns and concerns whose business was not defined	25,543,583	3,707,934	2,776,769	3,032,771	80,846,906
Total	18,129,229,105	2,150,242,894	1,671,577,307	1,040,621,354	74,592,486,554

Industrial groups.	Net income before deducting income tax and war excess profits tax.	Income and war excess profits tax.	Net income after deducting income and war excess profits tax.	Total gross income.
Agriculture and related industries	$77,476,705	$20,876,565	$56,600,140	$776,745,987
Mining and quarrying	884,514,042	212,365,019	672,149,023	3,914,539,417
Manufacturing	5,558,732,752	1,326,960,480	4,231,772,272	42,200,635,483
Construction	99,771,830	29,725,220	70,047,610	1,524,447,461
Transportation and other public utilities	1,243,679,093	127,048,016	1,116,631,077	8,525,097,231
Trade	1,381,084,336	324,847,386	1,056,236,950	21,265,494,088
Personal service	39,566,725	10,470,071	29,096,654	1,234,684,187
Finance	846,263,076	89,680,061	756,583,015	5,201,084,353
Inactive concerns and concerns whose business was not defined	[1] 30,335,910	472,951	[1] 30,808,861	50,510,996
Total	10,100,752,649	2,142,445,769	7,958,307,880	84,693,239,203

[1] Deficit.

In the table immediately following the amounts reported by corporations, as shown above, according to sources of income and nature of deductions, are expressed in percentages to show the proportionate distribution of the total gross income.

Sources of corporate income and nature of deductions by industrial groups, showing amounts returned expressed in percentages, calendar year 1917.

Industrial groups.	Sources of income.		Nature of deductions.				
	Gross sales and other income from operations	Other income, rents, royalties, dividends, etc.	Cost of goods; includes cost of manufacture or production and cost of raw material.	Labor, wages, commissions not included in cost of manufacture or production.	Salaries of officers.	Miscellaneous expenses, repairs, rents, royalties in lieu of rent.	Interest paid.
Agriculture and related industries	95.65	4.35	45.37	11.05	2.24	24.04	2.87
Mining and quarrying	94.13	5.87	35.48	11.92	.96	17.21	1.80
Manufacturing	97.45	2.55	58.96	7.86	1.32	15.24	.95
Construction	94.85	5.15	49.36	14.87	3.20	22.61	1.35
Transportation and other public utilities	85.69	14.31	10.89	5.72	.69	53.30	8.05
Trade	97.25	2.75	68.05	6.67	1.89	14.94	.75
Personal service	92.53	7.47	24.41	25.32	4.92	36.22	1.59
Finance	46.67	53.33	11.09	4.17	3.69	44.19	14.72
Inactive concerns and concerns whose business was not defined	87.37	12.63	71.47	15.71	3.48	50.58	7.34
Grand total	92.81	7.19	51.59	7.72	1.62	21.41	2.54

Industrial groups.	Nature of deductions.			Net income before deducting income tax and war excess profits tax.	Income and war excess profits tax.	Net income after deducting income and war excess profits tax.	Total gross income.
	Depreciation and depletion.	Domestic tax.	Total deductions.				
Agriculture and related industries	2.77	1.68	90.02	9.98	2.69	7.29	100.00
Mining and quarrying	8.64	1.41	77.42	22.58	5.43	17.15	100.00
Manufacturing	1.72	.79	86.84	13.16	3.14	10.02	100.00
Construction	1.59	.47	93.45	6.55	1.95	4.60	100.00
Transportation and other public utilities	3.59	3.17	85.41	14.59	1.73	12.86	100.00
Trade	.63	.57	93.50	6.50	1.53	4.97	100.00
Personal service	2.61	1.72	96.79	3.21	.85	2.36	100.00
Finance	1.69	4.19	83.74	16.26	1.72	14.54	100.00
Inactive concerns and concerns whose business was not defined	5.50	6.00	160.08	(1)	.....	.....	.....
Grand total	1.97	1.24	88.09	11.91	2.52	9.39	100.00

[1] Deficit.

RETURNS OF UNDISTRIBUTED NET INCOME.

The revenue act of 1917 required every corporation to file a return and to pay a tax of 10 per cent upon such amount of net income remaining undistributed six months after the end of each calendar or fiscal year as was not actually invested and employed in the business or retained for employment in the reasonable requirements of the business or was not invested in obligations of the United States issued after September 1, 1917.

Number of returns filed	6,038
Total tax yield	$775,125.12

INCOME RETURNS BY STATES.

COMBINED PERSONAL AND CORPORATE INCOME.

The following table exhibits by States and Territories the combined personal and corporate incomes and income taxes for the calendar year 1917. In regard to this table the following is quoted from the "Statistics of Income, compiled from the returns for 1916":

The figures do not represent, however, what may be called the geographical distribution of income. They are based upon the returns filed in each State. An individual files his income-tax return in the State in which he resides and a corporation files its income tax in the State in which its principal place of business is located. Consequently income reported by an individual or corporation in one State may have been derived from sources in other States.

* * * From the foregoing it will be clear that there is no way of ascertaining from the income-tax returns the amount of income earned in the respective States or the amount of tax paid on that basis.

Returns by States and Territories.

States and Territories.	Net income.				Tax.	
	Total personal.	Total corporate.	Total personal and corporate.	Per cent for each State.	Total personal corporate and partnership.	Per cent for each State.
Alabama	$60,209,562	$60,430,518	$120,640,080	.49	$17,614,492	.60
Alaska	6,508,506	997,554	7,506,060	.03	373,648	.01
Arizona	31,954,008	31,808,428	63,762,436	.26	7,746,771	.27
Arkansas	58,498,287	23,999,993	82,498,280	.34	6,242,757	.21
California	501,451,546	322,260,909	823,712,455	3.38	80,390,805	2.75
Colorado	108,657,875	96,761,318	205,419,193	.84	19,935,790	.68
Connecticut	199,926,724	181,855,545	381,782,269	1.57	55,939,355	1.92
Delaware	50,597,176	128,477,428	179,074,604	.74	38,937,754	1.33
District of Columbia	82,375,392	34,393,560	116,768,952	.48	9,062,963	.31
Florida	45,319,996	18,677,504	63,997,500	.26	4,122,463	.14
Georgia	116,171,112	73,150,726	189,321,838	.78	16,235,359	.56
Hawaii	21,524,255	38,002,867	59,527,122	.24	12,896,316	.44
Idaho	33,835,514	14,951,419	48,786,933	.20	3,290,146	.11
Illinois	863,784,600	1,133,783,726	1,997,568,326	8.19	272,085,689	9.31
Indiana	202,595,926	138,322,867	340,918,793	1.40	34,710,086	1.19
Iowa	255,068,861	77,849,313	332,918,174	1.37	17,864,890	.61
Kansas	161,275,002	121,396,212	282,671,214	1.16	25,266,070	.87
Kentucky	102,899,244	82,895,744	185,794,988	.76	20,705,414	.70
Louisiana	115,896,180	88,178,618	204,074,798	.84	25,052,123	.86
Maine	55,115,710	55,824,590	110,940,300	.46	10,988,253	.38
Maryland	208,011,789	109,891,583	317,903,372	1.30	32,603,627	1.12
Massachusetts	601,311,502	831,735,324	1,433,046,826	5.88	199,333,095	6.83
Michigan	302,002,410	307,749,892	609,752,302	2.50	76,537,728	2.62
Minnesota	223,995,603	273,447,667	497,443,270	2.04	58,017,257	1.99
Mississippi	52,550,713	14,814,159	67,364,872	.28	4,616,788	.16
Missouri	306,300,187	302,119,274	608,419,461	2.50	68,790,636	2.35
Montana	59,292,992	31,302,667	90,595,659	.37	5,357,408	.18
Nebraska	202,728,895	46,189,285	248,918,180	1.02	11,904,415	.41
Nevada	10,963,316	3,805,024	14,768,340	.06	679,598	.02
New Hampshire	35,742,296	16,319,046	52,061,342	.21	4,983,417	.17
New Jersey	421,757,424	256,292,144	678,049,568	2.78	73,640,865	2.52
New Mexico	20,892,721	14,592,888	35,485,609	.15	3,969,076	.14
New York	2,439,736,148	2,201,115,746	4,640,851,894	19.03	676,277,636	23.15
North Carolina	69,649,131	91,608,121	161,257,252	.66	23,667,705	.81
North Dakota	49,053,723	9,795,608	58,849,331	.24	3,027,652	.10
Ohio	598,090,922	936,483,205	1,534,574,127	6.29	254,297,025	8.70
Oklahoma	139,660,858	76,978,232	216,639,090	.89	21,334,19[illegible]	.73
Oregon	66,587,023	34,385,889	100,972,912	.41	9,869,57[illegible]	.34
Pennsylvania	1,110,800,293	1,476,497,279	2,587,297,572	10.61	478,235,23[illegible]	16.37
Rhode Island	93,663,069	76,653,837	170,316,906	.70	26,375,451	.90
South Carolina	55,375,849	54,561,634	109,937,483	.45	11,105,36[illegible]	.38
South Dakota	85,434,860	10,856,357	96,291,217	.39	2,836,882	.10
Tennessee	91,993,540	68,770,977	160,764,517	.66	16,743,703	.57
Texas	296,541,837	208,191,837	504,733,674	2.07	51,825,608	1.77
Utah	33,877,446	49,028,217	82,905,663	.34	8,677,866	.30
Vermont	24,815,804	12,630,109	37,445,913	.15	3,857,415	.13
Virginia	103,861,359	136,977,815	240,839,174	.99	23,373,099	.80
Washington	126,775,115	84,300,592	211,075,707	.87	18,678,184	.64
West Virginia	86,279,550	109,543,951	195,823,501	.80	32,256,654	1.10
Wisconsin	175,150,253	149,917,972	325,068,225	1.33	36,698,043	1.26
Wyoming	24,684,103	9,785,041	34,469,144	.14	2,550,858	.09
Total	[1]11,191,246,207	.....	21,921,606,418	.....	.....	.....
Net income ($1,000 to $2,000)	2,461,137,000	.....	2,461,137,000	10.10	(2)	.....
Grand total	13,652,383,207	10,730,360,211	24,382,743,418	100.00	2,921,583,203	100.00

[1] Net incomes of $2,000 and over. [2] No tabulation was made of the tax returned by incomes under $2,000.

FOREIGN INCOME REPORTED ON PERSONAL RETURNS.

Foreign incomes of $50 and over (interest on bonds of foreign countries, dividends and interest on stocks and bonds of foreign corporations, salaries from foreign corporations, and income from business in foreign countries) reported in personal returns showing net incomes of $2,000 and over.

Number of returns reporting income from foreign sources	33,470
Total amount	$45,349,590

FOREIGN INVESTMENTS IN THE UNITED STATES.

The income reported by nonresident aliens and corporations controlled by nonresident aliens is shown in Table 21. The number of personal returns was 3,602, reporting net income of $75,926,572, and total tax (normal, surtax, and war excess-profits tax) amounting to $7,116,824. The total number of foreign corporations making returns was 838, of which number 706 showed a net income aggregating $62,692,382, and total tax amounting to $5,692,224.

PROGRESS OF INCOME TAXATION.

A general review of the increase in the number of returns and income reported for the years since the inception of the present epoch of income taxation is given in the following comparative tables:

Number of personal returns, calendar years 1914–1917, by income classes.

Income classes.	1914	1915	1916	1917
$1,000 to $2,000				1,640,758
$2,000 to $2,500				480,486
$2,500 to $3,000				358,221
$3,000 to $4,000	82,754	69,045	85,122	374,958
$4,000 to $5,000	66,525	58,949	72,027	185,805
$5,000 to $10,000	127,448	120,402	150,553	270,666
$10,000 to $15,000	34,141	34,102	45,309	65,800
$15,000 to $20,000	15,790	16,475	22,618	29,896
$20,000 to $25,000	8,672	9,707	12,953	16,806
$25,000 to $30,000	5,483	6,196	8,055	10,571
$30,000 to $40,000	6,008	7,005	10,068	12,733
$40,000 to $50,000	3,185	4,100	5,611	7,087
$50,000 to $100,000	5,161	6,847	10,452	12,439
$100,000 to $150,000	1,189	1,793	2,900	3,302
$150,000 to $200,000	406	724	1,284	1,302
$200,000 to $250,000	233	386	726	703
$250,000 to $300,000	130	216	427	342
$300,000 to $400,000	147	254	469	380
$400,000 to $500,000	69	122	245	179
$500,000 to $1,000,000	114	209	376	315
$1,000,000 and over	60	120	206	141
Total	357,515	336,652	429,401	3,472,890
Married women making returns separate from husbands	(2)	(2)	[2] 7,635	(2)
Total number of returns filed	357,515	336,652	437,036	3,472,890

[1] The returns for 1913 are omitted, as they pertain only to the last 10 months of that year.
[2] The net incomes reported on separate returns made by husband and wife in 1916 are conbined and included as one return in the figures for the several classes. In 1914, 1915, and 1917 the returns of married women filed separately are included in their individual income classes independent of husbands' income.

Comparative yearly returns of net income.

PERSONAL.

Year.	Number of returns.	Net income.	Increase from year to year.
1913	[1] 357,598	[2] $3,900,000,000	.....
1914	[1] 357,515	[2] 4,000,000,000	$100,000,000
1915	[1] 336,652	[2] 4,600,000,000	600,000,000
1916	[1] 437,036	6,300,000,000	1,700,000,000
1917	[3] 3,472,890	13,700,000,000	7,400,000,000

CORPORATE.

Year.	Total number of returns.	Returns showing taxable income.	Returns showing no taxable income.	Net incomes.	Increase from year to year.
1909	262,490	[4] 52,498	209,992	$3,590,000,000	.....
1910	270,202	[4] 54,040	216,162	3,761,000,000	$171,000,000
1911	288,352	[4] 55,129	233,223	3,503,000,000	[5] 258,000,000
1912	305,336	[4] 61,116	244,220	4,151,000,000	648,000,000
1913	316,909	188,866	128,043	4,714,000,000	563,000,000
1914	[6] 299,445	174,205	125,240	3,940,000,000	[5] 774,000,000
1915	[6] 366,443	190,911	175,532	5,310,000,000	1,370,000,000
1916	341,253	206,984	134,269	8,765,900,000	3,455,900,000
1917	351,426	232,079	119,347	10,370,400,000	1,604,500,000

[1] Returns reporting net income of $3,000 and over.
[2] Determined on the basis of the number of returns filed and the average net income in each class.
[3] Returns reporting net incomes of $1,000 and over.
[4] Returns showing net income in excess of $5,000 exemption.
[5] Decrease.
[6] 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

Comparative yearly income-tax yield.

Year.	Personal.				Partnership.
	Normal tax.	Additional tax.	War excess profits tax.	Total tax.	War excess profits tax.
1913 [1]	$12,728,038	$15,525,497	.....	$28,253,535	.....
1914 [1]	16,559,493	24,486,669	.....	41,046,162	.....
1915 [1]	23,995,777	43,947,818	.....	67,943,595	.....
1916 [2]	51,440,558	121,946,136	.....	173,386,694	.....
1917	140,653,937	433,345,732	$101,249,781	675,249,450	$103,887,984

Year.	Corporation.			Grand total.
	Income tax.	War excess profits tax.	Total tax.	
1913 [1]	[3] $43,127,740	.....	[3] $43,127,740	$71,381,275
1914 [1]	39,144,532	.....	39,144,532	80,190,694
1915 [1]	56,993,657	.....	56,993,657	124,937,252
1916 [2]	171,805,150	.....	171,805,150	345,191,844
1917	503,698,029	$1,638,747,740	2,142,445,769	2,921,583,203

[1] Annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, immediately following the years shown above.
[2] Statistics of income, compiled from the returns filed for 1916.
[3] Includes excise tax, $10,671,077. Act of Aug. 5, 1909.

Respectfully,

DANIEL C. ROPER,
Commissioner of Internal Revenue.

Approved:
CARTER GLASS,
Secretary of the Treasury.

TABLE 1.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY STATES FOR THE UNITED STATES, NET INCOMES, $2,000 AND OVER; *showing for each State the number of returns, net income, contributions, exemptions, tax, and relative percentages.*

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Returns.		Net income.		Exemptions from normal tax.[1]		Net income subject to normal tax.	Normal tax.	Surtax.	War excess profits tax.		Total tax.	
	Number.	Per cent of total.	Amount.	Per cent of total.	Contributions.	Exemptions.				8 per cent.	Invested capital.	Amount.	Per cent of grand total.
Alabama	12,978	0.71	$60,209,562	0.54	$1,084,215	$28,227,800	$22,378,812	$488,860	$1,030,329	$322,273	$94,749	$1,936,211	0.29
Alaska	1,876	.10	6,508,506	.06	14,622	3,370,000	2,540,179	65,480	30,921	7,237	2,460	106,098	.02
Arizona	7,143	.39	31,954,008	.29	270,272	14,849,000	12,264,001	388,998	426,791	96,198	56,577	968,564	.14
Arkansas	11,307	.62	58,498,287	.52	796,487	23,522,600	27,009,074	376,668	582,312	149,505	175,025	1,783,510	.26
California	94,794	5.17	501,451,546	4.48	8,805,845	186,780,600	199,651,356	6,525,998	9,700,065	2,265,030	998,695	19,489,788	2.89
Colorado	21,163	1.16	108,657,875	.97	2,434,951	44,666,600	39,025,320	1,653,903	2,382,435	735,494	220,423	4,992,255	.74
Connecticut	31,632	1.73	199,926,724	1.79	5,727,072	62,880,000	57,416,843	2,237,301	6,692,704	1,041,943	298,673	10,270,621	1.52
Delaware	4,124	.23	50,597,176	.45	2,085,018	8,066,600	10,125,547	355,786	8,741,591	197,651	16,744	9,311,772	1.38
District of Columbia	15,082	.82	82,375,392	.74	1,134,410	28,555,400	32,484,463	1,389,186	2,333,134	413,757	165,459	4,301,536	.64
Florida	9,297	.51	45,319,996	.40	671,438	19,645,000	15,756,571	519,441	803,538	147,476	54,676	1,525,131	.23
Georgia	23,849	1.30	116,171,112	1.04	1,645,787	51,967,000	42,284,246	1,325,566	1,160,698	493,244	128,246	3,107,754	.46
Hawaii	2,888	.16	21,524,255	.19	412,645	5,875,000	4,804,581	147,061	919,607	57,322	48,435	1,172,425	.17
Idaho	7,994	.44	33,835,514	.30	455,744	17,554,000	12,010,935	322,298	302,201	84,186	47,603	756,288	.11
Illinois	148,713	8.12	863,784,600	7.72	16,709,039	304,268,800	340,733,654	11,566,855	28,909,063	5,720,227	1,216,355	47,412,500	7.02
Indiana	45,908	2.51	202,595,926	1.81	4,316,852	95,475,800	66,092,113	2,081,667	2,506,158	781,648	222,090	5,591,563	.83
Iowa	60,160	3.28	255,068,861	2.28	5,901,506	128,198,400	97,787,847	2,866,118	1,258,970	453,429	324,680	4,903,197	.73
Kansas	35,809	1.95	161,275,002	1.44	3,151,234	78,958,600	61,462,675	2,011,913	2,086,341	366,782	693,624	5,158,660	.76
Kentucky	20,074	1.10	102,899,244	.92	2,812,350	41,375,400	33,361,339	1,108,092	1,244,226	314,024	132,136	2,798,478	.41
Louisiana	20,015	1.09	115,896,180	1.04	1,145,161	43,458,800	51,551,414	1,705,643	2,107,763	573,391	428,238	4,815,035	.71
Maine	9,222	.50	55,115,710	.49	992,535	18,340,000	19,903,878	682,266	1,268,099	203,494	235,882	2,389,741	.35
Maryland	30,673	1.68	208,011,789	1.86	3,200,918	60,543,400	96,701,235	3,075,182	6,963,552	1,246,369	793,839	12,078,942	1.79
Massachusetts	78,644	4.29	601,311,502	5.37	14,701,983	152,609,400	226,017,369	8,200,121	27,445,991	6,298,949	1,766,922	43,711,983	6.47
Michigan	54,347	2.97	302,002,410	2.70	6,096,581	113,514,400	94,207,158	2,811,504	9,391,269	1,954,532	435,654	14,592,959	2.16
Minnesota	45,666	2.49	223,995,603	2.00	5,840,192	101,323,200	64,088,714	2,126,353	4,350,799	1,292,484	246,541	8,016,177	1.19
Mississippi	9,240	.50	52,550,713	.47	820,016	19,720,600	25,857,109	898,599	841,664	140,321	311,222	2,191,806	.32
Missouri	54,457	2.97	306,300,187	2.74	5,926,972	112,257,800	105,162,213	2,275,649	6,264,889	1,711,483	260,425	10,512,446	1.56
Montana	14,036	.77	59,292,992	.53	659,719	29,365,400	21,575,699	666,209	556,503	119,858	61,373	1,403,943	.21
Nebraska	49,632	2.71	202,728,895	1.81	2,905,672	110,906,600	71,174,060	3,265,851	1,267,068	324,431	102,772	4,960,122	.73
Nevada	2,983	.16	10,963,316	.10	43,089	6,113,000	4,065,950	123,487	50,900	26,076	5,445	205,908	.03
New Hampshire	6,075	.33	35,742,296	.32	755,909	12,004,400	10,511,506	377,196	858,023	143,746	91,351	1,470,316	.22
New Jersey	68,770	3.75	421,757,424	3.77	9,045,853	140,708,400	162,030,104	5,492,309	14,318,893	3,465,610	1,777,949	25,054,761	3.71
New Mexico	4,448	.24	20,892,721	.19	182,305	9,498,200	8,112,141	248,498	275,357	40,583	78,428	642,866	.10
New York	266,223	14.54	2,439,736,148	21.82	67,311,008	514,263,400	1,038,158,306	39,419,530	181,199,627	23,065,441	5,894,824	249,579,422	36.96

North Carolina	13,263	.72	69,649,131	.62	1,693,829	29,224,400	22,961,202	760,112	1,437,934	257,363	196,095	2,651,504	.39
North Dakota	12,821	.70	49,053,723	.44	689,637	29,497,800	14,715,478	639,113	157,227	21,364	38,770	856,474	.13
Ohio	95,396	5.21	598,090,922	5.34	13,745,314	194,019,000	189,941,013	6,523,280	19,168,409	4,214,371	1,083,594	30,989,654	4.59
Oklahoma	28,031	1.53	139,660,858	1.25	1,774,604	61,616,200	57,950,718	1,881,446	2,844,313	314,882	436,655	5,477,296	.81
Oregon	12,965	.71	66,587,023	.59	751,628	26,612,200	28,889,962	990,293	1,438,266	319,779	430,443	3,178,781	.47
Pennsylvania	161,503	8.81	1,110,800,293	9.92	25,267,224	333,040,200	421,029,598	8,164,461	55,245,704	8,067,476	6,327,194	77,804,835	11.53
Rhode Island	11,616	.63	93,663,069	.84	2,603,082	22,989,000	32,041,762	1,175,007	6,610,258	653,681	245,128	8,684,074	1.29
South Carolina	11,960	.65	55,375,849	.49	1,017,172	26,535,600	20,067,158	509,895	846,734	262,234	94,472	1,713,335	.25
South Dakota	23,414	1.28	85,434,860	.76	909,061	53,652,800	26,852,559	734,522	176,945	38,242	60,843	1,010,552	.15
Tennessee	18,137	.99	91,993,540	.82	1,549,212	38,039,000	34,981,348	1,121,369	978,316	421,205	141,498	2,662,388	.39
Texas	59,579	3.25	296,541,837	2.65	6,514,686	126,329,000	118,439,671	4,564,466	6,435,889	1,531,426	560,886	13,092,667	1.94
Utah	7,191	.39	33,877,446	.30	611,493	16,025,400	8,604,025	693,904	471,136	97,074	28,832	1,290,946	.19
Vermont	4,108	.22	24,815,804	.22	518,582	8,227,600	7,445,257	251,892	930,098	82,624	163,454	1,428,068	.21
Virginia	20,070	1.10	103,861,359	.93	2,977,575	42,478,200	35,013,141	1,032,566	1,765,686	472,637	481,362	3,752,251	.56
Washington	27,687	1.51	126,775,115	1.13	1,445,728	58,311,000	45,368,135	1,435,967	1,750,363	487,200	420,737	4,094,267	.61
West Virginia	15,093	.82	86,279,550	.77	1,940,508	32,245,400	22,829,615	850,928	1,913,289	290,812	117,695	3,172,724	.47
Wisconsin	35,194	1.92	175,150,253	1.56	2,841,411	75,265,000	48,479,759	1,670,697	2,593,271	868,112	234,112	5,366,192	.79
Wyoming	4,882	.27	24,684,103	.22	171,942	10,108,400	11,077,226	354,431	310,413	66,850	78,970	810,664	.12
Total	1,832,132	100.00	11,191,246,207	100.00	245,080,088	3,773,079,800	4,222,994,039	140,653,937	433,345,732	72,721,526	28,528,255	675,249,450	100.00

[1] For dividends see Table 6.

TABLE 2. PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES, FOR THE UNITED STATES; *showing for each class of income, the number of returns, net income, contributions, dividends, tax paid, and percentages.*

[Income returned for the calendar year ended Dec. 31, 1917.]

Income class.	Number of returns.	Total net income.	Contributions.	Dividends.			Normal tax.	Surtax.	War excess profits tax, 8 per cent.	War excess profits tax, invested capital.	Total tax.	Average amount of tax per individual.	Average rate of tax, per cent.
				1913-1916	1917	Total.							
$2,000 to $2,500 [1]	168,961	$378,780,244	$6,746,446	.....	$19,687,125	$19,687,125	.....	.....	.....	.....	.....	.....	.....
$2,000 to $2,500	311,525	707,210,583	9,293,057	$109,537	9,505,458	9,614,995	$3,530,511	.....	$10,915	$142	$3,541,568	$11.37	$0.50
$2,500 to $3,000 [1]	45,260	121,511,478	1,517,574	.....	18,963,900	18,963,900	.....	.....	.....	.....	.....	.....	.....
$2,500 to $3,000	312,961	857,475,023	9,782,426	382,993	14,350,411	14,733,404	5,515,755	.....	35,809	4,246	5,555,810	17.75	.65
$3,000 to $4,000 [1]	18,521	62,120,611	1,146,753	.....	27,096,680	27,096,680	.....	.....	.....	.....	.....	.....	.....
$3,000 to $4,000	356,437	1,225,167,248	18,841,481	3,796,039	37,343,064	41,139,103	9,644,000	.....	145,305	12,951	9,802,256	27.50	.80
$4,000 to $5,000 [1]	6,939	30,890,846	639,844	.....	22,089,790	22,089,790	.....	.....	.....	.....	.....	.....	.....
$4,000 to $5,000	178,866	797,685,896	10,205,714	6,039,324	41,323,256	47,362,580	8,063,266	.....	285,999	131,936	8,481,201	47.42	1.06
$5,000 to $6,000 [1]	933	4,955,866	222,956	.....	3,426,522	3,426,522	.....	.....	.....	.....	.....	.....	.....
$5,000 to $6,000	105,055	573,807,914	8,008,263	8,741,688	49,997,477	58,739,165	7,349,427	$521,930	381,666	165,695	8,418,718	79.49	1.47
$6,000 to $7,000	64,010	414,007,386	6,773,596	9,229,484	48,540,347	57,769,831	6,149,175	866,341	1,323,011	750,208	9,088,735	141.99	2.20
$7,000 to $8,000	44,363	333,309,938	5,601,267	9,481,286	46,015,302	55,496,588	5,279,327	1,054,636	2,579,507	1,106,350	10,019,820	226.85	3.00
$8,000 to $9,000	31,769	269,674,124	4,654,372	10,619,572	42,585,109	53,204,681	5,156,224	1,373,275	2,115,564	179,146	8,824,209	277.76	3.27
$9,000 to $10,000	24,536	231,752,860	3,600,271	11,210,199	39,687,059	50,897,258	3,928,119	1,363,991	2,209,924	212,873	7,714,907	314.43	3.33
$10,000 to $11,000	19,221	201,554,224	3,219,382	11,233,527	36,943,836	48,177,363	3,687,505	1,449,014	1,879,465	271,621	7,287,605	379.13	3.62
$11,000 to $12,000	15,035	172,895,924	3,781,852	10,551,546	33,602,610	44,154,156	3,083,584	1,627,654	1,874,948	303,549	6,889,735	458.25	3.98
$12,000 to $13,000	12,328	153,831,839	2,728,473	10,158,188	31,892,610	42,050,798	2,842,078	1,502,202	1,668,170	316,544	6,328,994	513.38	4.11
$13,000 to $14,000	10,427	140,692,242	2,870,941	9,889,244	30,566,928	40,456,172	2,754,745	1,544,860	1,608,869	293,486	6,201,960	594.80	4.41
$14,000 to $15,000	8,789	127,352,013	2,257,897	10,452,447	27,625,664	38,078,111	2,527,817	1,574,716	1,613,676	255,938	5,972,147	679.50	4.69
$15,000 to $20,000	29,896	515,967,240	10,085,079	47,606,164	121,461,348	169,067,512	9,170,584	8,240,991	7,033,834	1,378,991	25,824,400	863.81	5.01
$20,000 to $25,000	16,806	374,873,137	8,444,315	44,515,681	96,270,796	140,786,477	6,835,621	8,380,448	5,452,059	1,522,180	22,190,308	1,320.07	5.92
$25,000 to $30,000	10,571	288,485,260	6,191,111	34,777,512	77,506,725	112,284,237	5,195,232	8,521,246	4,309,427	1,208,435	19,234,340	1,819.54	6.67
$30,000 to $40,000	12,733	438,534,809	10,155,382	58,923,000	125,247,979	184,170,979	7,447,957	15,764,590	6,711,760	1,941,536	31,865,843	2,502.62	7.27
$40,000 to $50,000	7,087	315,300,014	7,436,303	48,374,877	94,837,901	143,212,778	5,176,414	13,511,856	4,773,939	2,000,952	25,493,161	3,597.17	8.09
$50,000 to $60,000	4,541	248,175,042	6,928,412	41,333,081	77,984,513	119,317,594	4,245,373	12,621,489	3,627,844	1,414,201	21,908,907	4,824.69	8.82
$60,000 to $70,000	2,954	190,304,946	5,068,992	33,035,496	60,239,595	93,275,091	3,217,164	10,986,500	2,799,898	1,658,260	18,661,822	6,317.48	9.81
$70,000 to $80,000	2,222	165,350,717	4,691,661	29,468,419	56,010,132	85,478,551	2,766,410	10,640,542	2,224,021	981,375	16,612,348	7,476.30	10.05
$80,000 to $90,000	1,539	131,133,311	3,763,809	23,905,747	42,470,962	66,376,709	2,266,516	9,464,108	1,849,705	795,561	14,375,890	9,341.06	10.95
$90,000 to $100,000	1,183	111,630,319	3,421,047	19,686,197	38,689,988	58,376,185	1,863,436	9,758,807	1,374,113	472,233	13,468,589	11,385.11	12.06
$100,000 to $150,000	3,302	400,492,040	14,672,702	75,074,034	137,818,469	212,892,503	7,376,329	40,733,295	4,878,402	2,778,210	55,766,236	16,888.62	13.92
$150,000 to $200,000	1,302	223,982,310	7,888,039	46,726,909	74,543,308	121,270,217	3,556,888	28,977,106	2,614,793	2,110,365	37,259,152	28,616.86	16.63
$200,000 to $250,000	703	157,131,303	6,094,157	31,421,475	56,343,084	87,764,559	2,423,186	24,098,193	2,476,067	1,010,823	30,008,269	42,686.02	19.10
$250,000 to $300,000	342	93,538,347	4,153,254	19,153,854	37,625,266	56,779,120	1,375,048	16,799,997	720,823	554,868	19,450,736	56,873.50	20.79
$300,000 to $400,000	380	130,749,858	5,478,434	30,282,220	47,331,568	77,613,788	1,857,412	25,360,239	1,077,157	922,767	29,217,575	76,888.36	22.34
$400,000 to $500,000	179	79,155,111	3,243,190	16,845,615	25,375,016	42,220,631	1,344,783	18,345,596	852,402	467,242	21,010,023	117,374.43	26.54

$500,000 to $750,000	225	136,690,441	7,318,542	34,781,878	55,283,124	90,065,002	1,608,096	32,818,876	1,004,320	1,422,548	36,853,840	163,794.84	26.96
$750,000 to $1,000,000	90	77,940,829	5,559,741	20,493,020	34,368,387	54,861,407	728,884	20,572,129	328,869	865,465	22,495,347	249,948.30	28.86
$1,000,000 to $1,500,000	67	80,413,549	4,631,468	25,239,625	36,339,590	61,579,215	684,968	23,041,512	234,502	209,804	24,170,786	360,758.00	30.06
$1,500,000 to $2,000,000	33	56,286,944	3,835,730	16,957,611	20,684,409	37,642,020	1,170,584	17,997,124	315,608	807,754	20,291,070	614,880.91	36.05
$2,000,000 to $3,000,000	24	58,724,464	2,717,635	11,773,117	26,851,757	38,624,874	656,772	22,689,495	286,773	.....	23,633,040	984,710.00	40.24
$3,000,000 to $4,000,000	5	16,898,985	1,176,714	2,986,597	9,632,853	12,619,450	133,967	7,352,090	9,066	.....	7,495,093	1,499,018.60	44.35
$4,000,000 to $5,000,000	8	37,269,593	3,646,294	10,819,227	26,410,013	37,229,240	19,360	14,031,409	33,316	.....	14,084,085	1,760,510.63	37.79
$5,000,000 and over	4	57,242,379	6,585,512	21,133,720	31,062,418	52,196,138	21,420	19,729,505	.....	.....	19,750,925	4,937,731.25	34.50
Grand total	1,832,132	11,191,246,207	245,080,088	857,210,150	1,991,632,349	2,848,842,499	140,653,937	433,345,732	72,721,526	28,528,255	675,249,450	368.56	6.03

[1] Nontaxable. Exemptions and dividends exceed net income.

TABLE 3.—PERSONAL RETURNS—SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES.

(Income returned for the calendar year ended Dec. 31, 1917.)

Income class.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	1,640,758	47.25	3,472,890	1,640,758	100.00	47.25
$2,000 to $2,500	480,486	13.84	1,832,132	2,121,244	52.75	61.09
$2,500 to $3,000	358,221	10.32	1,351,646	2,479,465	38.91	71.41
$3,000 to $4,000	374,958	10.80	993,425	2,854,423	28.59	82.21
$4,000 to $5,000	185,805	5.35	618,467	3,040,228	17.79	87.56
$5,000 to $6,000	105,988	3.05	432,662	3,146,216	12.44	90.61
$6,000 to $7,000	64,010	1.84	326,674	3,210,226	9.39	92.45
$7,000 to $8,000	44,363	1.28	262,664	3,254,589	7.55	93.73
$8,000 to $9,000	31,769	.91	218,301	3,286,358	6.27	94.64
$9,000 to $10,000	24,536	.71	186,532	3,310,894	5.36	95.35
$10,000 to $11,000	19,221	.55	161,996	3,330,115	4.65	95.90
$11,000 to $12,000	15,035	.43	142,775	3,345,150	4.10	96.33
$12,000 to $13,000	12,328	.35	127,740	3,357,478	3.67	96.68
$13,000 to $14,000	10,427	.30	115,412	3,367,905	3.32	96.98
$14,000 to $15,000	8,789	.25	104,985	3,376,694	3.02	97.23
$15,000 to $20,000	29,896	.86	96,196	3,406,590	2.77	98.09
$20,000 to $25,000	16,806	.48	66,300	3,423,396	1.91	98.57
$25,000 to $30,000	10,571	.30	49,494	3,433,967	1.43	98.87
$30,000 to $40,000	12,733	.37	38,923	3,446,760	1.13	99.24
$40,000 to $50,000	7,087	.20	26,190	3,453,787	.76	99.44
$50,000 to $60,000	4,541	.13	19,103	3,458,328	.56	99.57
$60,000 to $70,000	2,954	.09	14,562	3,461,282	.43	99.66
$70,000 to $80,000	2,222	.06	11,608	3,463,504	.34	99.72
$80,000 to $90,000	1,539	.04	9,386	3,465,043	.28	99.76
$90,000 to $100,000	1,183	.03	7,847	3,466,226	.24	99.79
$100,000 to $150,000	3,302	.10	6,664	3,469,528	.21	99.89
$150,000 to $200,000	1,302	.04	3,362	3,470,830	.11	99.93
$200,000 to $250,000	703	.02	2,060	3,471,533	.07	99.95
$250,000 to $300,000	342	.01	1,357	3,471,875	.05	99.96
$300,000 to $400,000	380	.01	1,015	3,472,255	.04	99.97
$400,000 to $500,000	179	.01	635	3,472,434	.03	99.98
$500,000 to $750,000	225	.01	456	3,472,659	.02	99.99
$750,000 to $1,000,000	90	.003	231	3,472,749	.01	99.993
$1,000,000 to $1,500,000	67	.002	141	3,472,816	.007	99.995
$1,500,000 to $2,000,000	33	.001	74	3,472,849	.005	99.996
$2,000,000 to $3,000,000	24	.001	41	3,472,873	.004	99.997
$3,000,000 to $4,000,000	5	.001	17	3,472,878	.003	99.998
$4,000,000 to $5,000,000	8	.001	12	3,472,886	.002	99.999
$5,000,000 and over	4	.001	4	3,472,890	.001	100.00
Grand total	3,472,890					

Income class.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$2,461,137,000	18.04	$13,652,383,207	$2,461,137,000	100.00	18.04
$2,000 to $2,500	1,085,990,827	7.95	11,191,246,207	3,547,127,827	81.96	25.99
$2,500 to $3,000	978,986,501	7.17	10,105,255,380	4,526,114,328	74.01	33.16
$3,000 to $4,000	1,287,287,859	9.43	9,126,268,879	5,813,402,187	66.84	42.59
$4,000 to $5,000	828,576,742	6.07	7,838,981,020	6,641,978,929	57.41	48.66
$5,000 to $6,000	578,763,780	4.24	7,010,404,278	7,220,742,709	51.34	52.90
$6,000 to $7,000	414,007,386	3.03	6,431,640,498	7,634,750,095	47.10	55.93
$7,000 to $8,000	333,309,938	2.44	6,017,633,112	7,968,060,033	44.07	58.37
$8,000 to $9,000	269,674,124	1.98	5,684,323,174	8,237,734,157	41.63	60.35
$9,000 to $10,000	231,752,860	1.70	5,414,649,050	8,469,487,017	39.65	62.05
$10,000 to $11,000	201,554,224	1.48	5,182,896,190	8,671,041,241	37.95	63.53
$11,000 to $12,000	172,895,924	1.27	4,981,341,966	8,843,937,165	36.47	64.80
$12,000 to $13,000	153,830,839	1.13	4,808,446,042	8,997,768,004	35.20	65.93
$13,000 to $14,000	140,692,242	1.03	4,654,615,203	9,138,460,246	34.07	66.96
$14,000 to $15,000	127,352,013	.93	4,513,922,961	9,265,812,259	33.04	67.89
$15,000 to $20,000	515,967,240	3.78	4,386,570,948	9,781,779,499	32.11	71.67
$20,000 to $25,000	374,873,137	2.74	3,870,603,708	10,156,652,636	28.33	74.41
$25,000 to $30,000	288,485,260	2.11	3,495,730,571	10,445,137,896	25.59	76.52
$30,000 to $40,000	438,534,809	3.21	3,207,245,311	10,883,672,705	23.48	79.73
$40,000 to $50,000	315,300,014	2.31	2,768,710,502	11,198,972,719	20.27	82.04
$50,000 to $60,000	248,475,042	1.82	2,453,410,488	11,447,447,761	17.96	83.86
$60,000 to $70,000	190,304,946	1.39	2,204,935,446	11,637,752,707	16.14	85.25

TABLE 3.—PERSONAL RETURNS—SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES—Continued.

Income class.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$70,000 to $80,000	165,350,717	1.21	2,014,630,500	11,803,103,424	14.75	86.46
$80,000 to $90,000	131,133,311	.96	1,849,279,783	11,934,236,735	13.54	87.42
$90,000 to $100,000	111,630,319	.82	1,718,146,472	12,045,867,054	12.58	88.24
$100,000 to $150,000	400,492,040	2.93	1,606,516,153	12,446,359,094	11.76	91.17
$150,000 to $200,000	223,982,310	1.64	1,206,024,113	12,670,341,404	8.83	92.81
$200,000 to $250,000	157,131,303	1.15	982,041,803	12,827,472,707	7.19	93.96
$250,000 to $300,000	93,538,347	.69	824,910,500	12,921,011,054	6.04	94.65
$300,000 to $400,000	130,749,858	.96	731,372,153	13,051,760,912	5.35	95.61
$400,000 to $500,000	79,155,111	.58	600,622,295	13,130,916,023	4.39	96.19
$500,000 to $750,000	136,690,441	1.00	521,467,184	12,267,606,464	3.81	97.19
$750,000 to $1,000,000	77,940,829	.57	384,776,743	13,345,547,293	2.81	97.76
$1,000,000 to $1,500,000	80,413,549	.59	306,835,914	13,425,960,842	2.24	98.35
$1,500,000 to $2,000,000	56,286,944	.41	226,422,365	13,482,247,786	1.65	98.76
$2,000,000 to $3,000,000	58,724,464	.43	170,135,421	13,540,972,250	1.24	99.19
$3,000,000 to $4,000,000	16,898,985	.12	111,410,957	13,557,871,235	.81	99.31
$4,000,000 to $5,000,000	37,269,593	.27	94,511,972	13,595,140,828	.69	99.58
$5,000,000 and over	57,242,379	.42	57,242,379	13,652,383,207	.42	100.00
Grand total	13,652,383,207	.....	.....	.....	.....	.....

Income class.	Tax (income tax, surtax, and war excess profits tax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class below.	Over the class below.	Under the class above.
$1,000 to $2,000	(1)	.....	(1)	(1)	.....	.....
$2,000 to $2,500	$3,541,568	.52	$675,249,450	$3,541,568	100.00	0.52
$2,500 to $3,000	5,555,810	.82	671,707,882	9,097,378	99.48	1.34
$3,000 to $4,000	9,802,256	1.45	666,152,072	18,899,634	98.66	2.79
$4,000 to $5,000	8,481,201	1.26	656,349,816	27,380,835	97.21	4.05
$5,000 to $6,000	8,418,718	1.25	647,868,615	35,799,553	95.95	5.30
$6,000 to $7,000	9,088,735	1.35	639,449,897	44,888,288	94.70	6.65
$7,000 to $8,000	10,019,820	1.48	630,361,162	54,908,108	93.35	8.13
$8,000 to $9,000	8,824,209	1.31	620,341,342	63,732,317	91.87	9.44
$9,000 to $10,000	7,714,907	1.14	611,517,133	71,447,224	90.56	10.58
$10,000 to $11,000	7,287,605	1.23	603,802,226	78,734,829	89.42	11.81
$11,000 to $12,000	6,889,735	1.02	596,514,621	85,624,564	88.19	12.83
$12,000 to $13,000	6,328,994	.94	589,624,886	91,955,558	87.17	13.77
$13,000 to $14,000	6,201,960	.92	583,295,892	98,155,518	86.23	14.69
$14,000 to $15,000	5,972,147	1.03	577,093,932	104,127,665	85.31	15.72
$15,000 to $20,000	25,824,400	3.82	571,121,785	129,952,065	84.28	19.54
$20,000 to $25,000	22,190,308	3.29	545,297,385	152,142,373	80.46	22.83
$25,000 to $30,000	19,234,340	2.85	523,107,077	171,376,713	77.17	25.68
$30,000 to $40,000	31,865,843	4.72	503,872,737	203,242,556	74.32	30.40
$40,000 to $50,000	25,493,161	3.77	472,006,894	228,735,717	69.60	34.17
$50,000 to $60,000	21,908,907	3.24	446,513,733	250,644,624	65.83	37.41
$60,000 to $70,000	18,661,822	2.76	424,604,826	269,306,446	62.59	40.17
$70,000 to $80,000	16,612,348	2.46	405,943,004	285,918,794	59.83	42.63
$80,000 to $90,000	14,375,890	2.13	389,330,656	300,294,684	57.37	44.76
$90,000 to $100,000	13,468,589	1.99	374,954,766	313,763,273	55.24	46.75
$100,000 to $150,000	55,766,236	8.26	361,486,177	369,529,509	53.25	55.01
$150,000 to $200,000	37,259,152	5.53	305,719,941	406,788,661	44.99	60.54
$200,000 to $250,000	30,008,269	4.44	268,460,789	436,796,930	39.46	64.98
$250,000 to $300,000	19,450,736	2.88	238,452,520	456,247,666	35.02	67.86
$300,000 to $400,000	29,217,575	4.33	219,001,784	485,465,241	32.14	72.19
$400,000 to $500,000	21,010,023	2.81	189,784,209	506,475,264	27.81	75.00
$500,000 to $750,000	36,853,840	5.46	168,774,186	543,329,104	25.00	80.46
$750,000 to $1,000,000	22,495,347	3.33	131,920,346	565,824,451	19.54	83.79
$1,000,000 to $1,500,000	24,170,786	3.58	109,424,999	589,995,237	16.21	87.37
$1,500,000 to $2,000,000	20,291,070	3.01	85,254,213	610,286,307	12.63	90.38
$2,000,000 to $3,000,000	23,633,040	3.50	64,963,143	633,919,347	9.62	93.88
$3,000,000 to $4,000,000	7,495,093	1.11	41,330,103	641,414,440	6.12	94.99
$4,000,000 to $5,000,000	14,084,085	2.09	33,835,010	655,498,525	5.01	97.08
$5,000,000 and over	19,750,925	2.92	19,750,925	675,249,450	2.92	100.00
Grand total	675,249,450	.....	.....	.....	.....	.....

[1] No tabulation was made of the tax returned by incomes under $2,000.

TABLE 4.—PERSONAL RETURNS—SEX AND FAMILY RELATIONSHIP—DISTRIBUTION BY STATES FOR THE UNITED STATES—NET INCOMES $2,000 AND OVER.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives though living with them, filed separate returns.		Single men—Heads of families.		Single women—Heads of families.		Single men—All other.	
	Number returns.	Net income.	Number returns.	Net income.	Number returns.	Net income.	Number returns.	Net income.
Alabama	10,783	$49,530,167	479	$2,569,701	135	$664,429	1,265	$5,769,848
Alaska	1,141	4,158,834	61	233,711	11	31,551	651	1,923,597
Arizona	5,625	25,310,677	349	1,697,661	43	219,572	1,031	4,189,997
Arkansas	9,293	48,294,652	353	1,787,218	129	637,142	1,262	6,229,885
California	72,536	372,113,051	3,735	18,913,692	2,063	10,848,059	11,306	60,778,136
Colorado	17,452	88,061,513	720	3,500,855	265	1,423,103	2,110	10,881,977
Connecticut	23,758	137,943,013	1,275	6,301,411	505	3,658,110	3,491	24,488,626
Delaware	3,153	39,790,130	162	977,333	83	1,114,592	446	3,335,522
District of Columbia	10,823	53,654,182	690	3,097,238	338	2,047,642	1,941	11,136,239
Florida	7,618	36,618,975	383	2,113,391	137	675,606	864	4,223,933
Georgia	19,651	95,587,692	874	4,010,749	353	1,711,174	2,299	10,195,880
Hawaii	2,147	14,327,331	92	356,243	42	389,251	414	3,762,786
Idaho	6,695	28,216,662	215	864,225	76	347,289	921	3,964,309
Illinois	119,393	666,375,814	5,690	29,468,426	1,901	12,901,254	15,873	103,169,245
Indiana	38,975	169,197,943	1,528	6,991,779	426	1,789,894	3,703	17,225,341
Iowa	50,522	215,030,691	1,953	8,505,119	614	2,691,708	5,527	20,909,086
Kansas	30,061	135,048,739	1,165	4,953,880	369	1,884,980	3,457	15,232,775
Kentucky	15,845	80,804,415	868	4,177,174	301	1,751,258	2,199	10,643,684
Louisiana	15,862	89,629,713	871	5,033,152	364	2,431,229	2,290	13,736,857
Maine	7,116	40,520,401	349	1,812,217	106	1,155,065	961	6,174,288
Maryland	22,268	140,547,563	1,447	8,512,242	547	3,940,564	4,639	40,432,873
Massachusetts	57,942	417,912,763	3,148	20,667,409	1,181	9,259,272	8,933	77,590,778
Michigan	45,276	245,166,477	1,975	10,100,088	540	3,095,420	4,797	27,658,098
Minnesota	38,714	183,639,838	1,713	7,303,820	503	2,151,251	3,684	20,988,446
Mississippi	7,355	42,484,372	372	1,893,413	124	653,079	1,065	5,246,996
Missouri	44,195	238,308,305	2,113	11,236,718	560	3,845,487	5,649	31,409,777
Montana	11,273	47,821,047	497	1,869,658	103	482,896	1,959	7,996,453
Nebraska	42,187	171,745,138	1,541	6,576,440	517	2,012,350	4,594	18,481,440
Nevada	2,281	8,591,430	133	466,044	34	119,331	497	1,630,867
New Hampshire	4,630	25,993,338	224	1,165,401	76	489,530	642	3,869,053
New Jersey	54,744	321,445,967	2,868	15,934,386	1,011	6,597,817	6,461	42,291,190
New Mexico	3,590	17,110,328	171	696,423	50	266,975	569	2,452,694

New York	191,588	1,614,875,654	14,315	104,148,804	5,326	52,703,354	34,566	384,557,511
North Carolina	10,851	56,617,782	498	2,888,687	162	922,412	1,419	6,796,231
North Dakota	10,942	41,768,034	368	1,386,142	119	417,644	1,249	4,877,169
Ohio	76,570	464,048,405	3,406	19,647,965	983	7,096,846	10,728	67,360,616
Oklahoma	23,537	116,902,921	838	4,455,291	237	1,132,038	2,630	12,827,352
Oregon	10,552	54,373,546	380	1,529,413	134	698,792	1,544	7,743,689
Pennsylvania	126,420	821,922,109	6,894	44,702,741	2,122	15,725,989	17,474	128,046,503
Rhode Island	8,740	65,846,005	417	2,556,133	173	1,394,892	1,278	10,028,174
South Carolina	9,732	45,548,316	461	2,176,595	184	791,344	1,252	5,145,266
South Dakota	19,980	73,699,354	638	2,346,191	228	821,527	2,345	7,804,682
Tennessee	14,711	74,306,475	724	3,680,310	203	1,168,229	1,945	9,158,854
Texas	50,011	242,239,860	2,025	10,616,886	854	4,250,562	5,276	27,763,637
Utah	6,147	28,969,297	204	886,803	52	297,020	634	2,684,417
Vermont	3,227	18,212,489	164	1,334,532	51	316,334	414	2,563,383
Virginia	16,143	83,050,946	765	3,828,406	256	1,373,594	2,321	11,451,716
Washington	22,874	104,729,704	834	3,557,540	300	1,541,813	3,098	13,305,942
West Virginia	12,368	69,764,082	516	3,191,650	153	934,901	1,659	9,738,503
Wisconsin	29,551	142,976,093	1,060	4,625,854	281	1,782,579	3,212	16,766,840
Wyoming	3,875	20,136,618	147	748,992	40	154,531	719	3,143,077
Total	1,450,723	8,390,968,851	72,668	412,096,152	25,368	174,811,281	199,263	1,349,784,238

TABLE 4.—PERSONAL RETURNS—SEX AND FAMILY RELATIONSHIP DISTRIBUTION BY STATES FOR THE UNITED STATES—NET INCOMES $2,000 AND OVER—Continued.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Single women—All other.		Wives making separate returns from husbands.		Grand total.			
	Number of returns.	Net income.	Number of returns.	Net income.	Total number of returns.	Total net income.	Number of dependent children.	Exemption for dependent children.
Alabama	246	$1,283,127	70	$392,290	12,978	$60,209,562	19,614	$3,922,800
Alaska	9	21,746	3	139,067	1,876	6,508,506	1,420	284,000
Arizona	71	299,592	24	236,509	7,143	31,954,008	8,565	1,713,000
Arkansas	225	1,201,400	45	347,990	11,307	58,498,287	12,428	2,485,600
California	4,187	28,003,887	967	10,794,721	94,794	501,451,546	73,098	14,619,600
Colorado	459	2,609,990	157	2,180,437	21,163	108,657,875	26,118	5,223,600
Connecticut	2,054	19,724,632	549	7,810,932	31,632	199,926,724	31,295	6,259,000
Delaware	203	3,225,729	77	2,153,870	4,124	50,597,176	3,108	621,600
District of Columbia	999	8,565,103	291	3,874,988	15,082	82,375,392	9,567	1,913,400
Florida	226	1,122,563	69	565,528	9,297	45,319,996	11,395	2,279,000
Georgia	521	2,770,557	151	1,895,060	23,849	116,171,112	36,955	7,391,000
Hawaii	132	1,802,767	61	885,877	2,888	21,524,255	3,835	767,000
Idaho	73	343,273	14	99,756	7,994	33,835,514	12,940	2,588,000
Illinois	4,570	34,410,562	1,286	17,459,299	148,713	863,784,600	149,289	29,857,800
Indiana	1,034	5,460,084	242	1,930,885	45,908	202,595,926	44,404	8,880,800
Iowa	1,128	5,008,669	416	2,923,588	60,160	255,068,861	76,827	15,365,400
Kansas	651	3,222,630	106	931,998	35,809	161,275,002	58,303	11,660,600
Kentucky	667	3,833,209	194	1,689,504	20,074	102,899,244	22,407	4,481,400
Louisiana	511	3,994,962	117	1,070,267	20,015	115,896,180	32,319	6,463,800
Maine	550	3,905,391	140	1,548,348	9,222	55,115,710	8,435	1,687,000
Maryland	1,394	10,634,774	378	3,943,773	30,673	208,011,789	29,932	5,986,400
Massachusetts	5,443	47,977,056	1,997	27,904,224	78,644	601,311,502	68,457	13,691,400
Michigan	1,385	10,582,159	374	5,400,168	54,347	302,002,410	58,752	11,750,400
Minnesota	788	5,481,155	264	4,431,093	45,666	223,995,603	74,956	14,991,200
Mississippi	229	1,534,021	95	738,832	9,240	52,550,713	13,623	2,724,600
Missouri	1,461	13,688,937	479	7,810,963	54,457	306,300,187	57,059	11,411,800
Montana	171	897,033	33	225,905	14,036	59,292,992	17,447	3,489,400
Nebraska	664	2,965,076	129	948,451	49,632	202,728,895	85,793	17,158,600
Nevada	34	139,285	4	16,359	2,983	10,963,316	3,430	686,000
New Hampshire	395	3,221,049	108	1,003,925	6,075	35,742,296	5,537	1,107,400
New Jersey	2,831	23,002,585	855	12,485,479	68,770	421,757,424	70,852	14,170,400
New Mexico	51	283,406	17	82,895	4,448	20,892,721	6,281	1,256,200
New York	14,366	170,325,303	6,062	113,125,522	266,223	2,439,736,148	214,367	42,873,400
North Carolina	259	1,387,247	74	1,036,772	13,263	69,649,131	22,622	4,524,400
North Dakota	117	445,363	26	159,371	12,821	49,053,723	26,369	5,273,800
Ohio	2,830	22,969,012	879	16,968,078	95,396	598,090,922	92,715	18,543,000

Oklahoma	501	2,587,094	288	1,756,162	28,031	139,660,858	46,306	9,261,200
Oregon	278	1,660,503	77	581,080	12,965	66,587,023	13,291	2,658,200
Pennsylvania	6,451	66,046,079	2,142	34,356,872	161,503	1,110,800,293	191,216	38,243,200
Rhode Island	794	9,457,507	214	4,380,358	11,616	93,603,069	11,285	2,257,000
South Carolina	255	1,163 359	76	550,909	11,960	55,375,849	21,373	4,274,000
South Dakota	193	641,408	30	121,638	23,414	85,434,860	47,114	9,422,800
Tennessee	437	2,821,627	117	858,045	18,137	91,993,540	21,905	4,381,000
Texas	1,203	9,572,057	210	2,098,835	59,579	296,541,837	70,350	14,070,000
Utah	98	616,444	56	423,465	7,191	33,877,446	12,437	2,487,400
Vermont	198	1,734,400	51	654,666	4,108	24,815,804	3,628	725,600
Virginia	467	2,883,347	118	1,273,350	20,070	103,861,359	26,811	5,362,200
Washington	457	2,442,139	124	1,197,977	27,687	126,775,115	33,700	6,740,000
West Virginia	318	1,877,839	79	772,575	15,093	86,279,550	20,972	4,194,400
Wisconsin	918	6,340,907	172	2,657,980	35,194	175,150,253	46,755	9,351,000
Wyoming	78	351,813	23	149,072	4,882	24,684,103	5,937	1,187,400
Total	63,580	556,539,917	20,530	307,045,768	1,832,132	11,191,246,207	2,063,594	412,718,800

TABLE 5.—PERSONAL RETURNS—SEX AND FAMILY RELATIONSHIP, DISTRIBUTION BY INCOME CLASSES FOR THE UNITED STATES.

(Income returned for the calendar year ended Dec. 31, 1917.)

Income class.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though, living with them, filed separate returns.		Single men, heads of families.		Single women, heads of families.		Single men, all other.		Single women, all other.		Wives making separate returns from husbands.		Grand total.	
	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.
$2,000 to $2,500 [1]	157,985	$354,619,813	4,688	$10,183,347	2,022	$4,470,560	1,563	$3,441,978	2,331	$5,239,023	372	$8[illegible]5,5[illegible]3	168,961	$378,780,244
$2,000 to $2,500	214,413	487,510,209	15,930	35,981,326	3,875	8,805,139	62,926	139,6[illegible]8,233	12,656	31,410,177	1,7[illegible]5	3,875,499	311,5[illegible]5	707,210,583
$2,500 to $3,000 [1]	40,699	109,184,251	932	2,501,756	792	2,143,024	836	2,257,668	1,707	4,627,640	294	797,139	45,260	121,511,478
$2,500 to $3,000	250,865	688,130,859	13,196	35,976,499	3,820	10,589,0[illegible]3	35,[illegible]59	95,947,0[illegible]7	8,198	22,397,171	1,6[illegible]3	4,434,444	312,961	857,475,0[illegible]3
$3,000 to $4,000 [1]	14,564	48,68[illegible],135	407	1,367,779	632	2,137,449	867	2,931,710	1,708	5,835,060	343	1,166,478	18,521	62,120,611
$3,000 to $4,000	292,412	1,005,125,783	14,242	48,141,294	4,459	15,308,983	34,010	114,615,813	8,910	33,590,170	2,404	8,385,205	356,437	1,225,167,248
$4,000 to $5,000 [1]	4,736	21,092,027	165	734,867	326	1,459,612	479	2,122,803	1,000	4,462,311	233	1,019,226	6,939	30,890,846
$4,000 to $5,000	146,549	653,232,917	6,763	30,232,014	2,262	10,005,641	16,393	73,138,031	5,125	23,070,056	1,774	8,007,237	178,866	797,685,896
$5,000 to $6,000 [1]	672	3,575,167	23	123,057	48	257,220	43	227,278	98	517,389	49	255,755	933	4,955,866
$5,000 to $6,000	84,052	459,174,248	3,875	21,169,819	1,441	7,928,006	10,205	55,588,081	3,711	20,253,369	1,771	9,694,391	105,055	573,807,914
$6,000 to $7,000	50,192	324,621,723	2,438	15,761,480	993	6,410,410	6,435	41,559,153	2,714	17,626,585	1,238	8,028,035	64,010	414,007,386
$7,000 to $8,000	34,254	257,608,019	1,698	12,653,059	703	5,257,457	4,637	34,704,029	2,095	15,781,565	976	7,305,809	44,363	333,309,938
$8,000 to $9,000	24,155	205,037,384	1,271	10,756,029	584	4,945,108	3,334	28,242,210	1,650	13,977,080	775	6,716,313	31,769	269,674,124
$9,000 to $10,000	18,483	174,182,768	1,018	9,606,300	435	4,148,193	2,608	24,882,275	1,340	12,743,706	652	6,189,618	24,536	231,752,860
$10,000 to $11,000	14,239	149,513,434	728	7,622,059	349	3,680,225	2,338	24,306,793	979	10,244,499	588	6,187,214	19,221	201,554,224
$11,000 to $12,000	11,106	127,688,789	589	6,886,286	291	3,325,070	1,736	19,923,360	866	9,923,045	447	5,149,374	15,035	172,895,924
$12,000 to $13,000	9,131	113,904,059	481	6,017,083	219	2,708,581	1,368	17,119,429	735	9,143,132	394	4,938,555	12,328	153,830,839
$13,000 to $14,000	7,570	102,190,416	397	5,334,308	197	2,678,222	1,236	16,655,324	672	9,050,205	355	4,783,767	10,427	140,692,242
$14,000 to $15,000	6,485	94,015,379	316	4,582,430	167	2,407,846	1,015	14,679,163	498	7,214,615	308	4,452,580	8,789	127,352,013
$15,000 to $20,000	21,720	374,369,773	1,073	18,465,985	563	9,865,848	3,512	60,864,785	1,925	33,268,274	1,104	19,13[illegible],575	29,897	515,967,240
$20,000 to $25,000	11,911	265,849,936	689	15,418,289	328	7,407,393	2,004	44,597,675	1,179	26,161,450	695	15,438,394	16,806	374,873,137
$25,000 to $30,000	7,512	204,865,999	388	10,607,601	205	5,615,901	1,321	36,0[illegible]8,141	713	19,740,022	432	11,627,596	10,571	288,485,260
$30,000 to $40,000	9,012	310,378,730	455	15,707,472	228	7,850,855	1,597	54,888,902	886	30,524,517	555	19,184,333	12,733	438,534,809
$40,000 to $50,000	4,957	220,033,162	258	11,548,050	123	5,477,8[illegible]0	899	40,336,551	504	22,485,945	346	15,418,486	7,087	315,300,014
$50,000 to $60,000	3,159	172,250,696	159	8,618,345	71	3,803,838	596	32,606,627	326	17,917,935	230	13,187,601	4,541	248,475,042
$60,000 to $70,000	2,020	130,171,934	102	6,520,192	41	2,659,608	406	25,998,674	211	13,679,140	174	11,275,378	2,954	190,304,946
$70,000 to $80,000	1,526	113,756,498	69	5,109,677	43	3,200,073	288	21,266,162	170	12,582,162	126	9,436,145	2,222	165,350,717
$80,000 to $90,000	1,037	87,957,659	67	5,623,011	24	2,038,735	223	18,888,249	108	9,846,743	80	6,778,914	1,539	131,133,311

$90,000 to $100,000	511	76,599,933	40	3,776,979	17	1,619,568	134	12,499,444	103	9,718,939	78	7,415,456	1,183	111,630,319
$100,000 to $150,000	2,260	273,725,100	111	13,421,279	60	7,167,073	434	52,865,234	227	28,159,180	210	25,154,174	3,302	400,492,040
$150,000 to $200,000	860	148,160,689	44	7,358,355	18	3,017,344	218	37,989,482	90	15,077,574	71	12,378,866	1,301	223,982,310
$200,000 to $250,000	471	105,581,693	23	5,137,633	11	2,470,501	115	25,347,565	53	11,821,736	30	6,772,175	703	157,131,303
$250,000 to $300,000	234	63,763,575	9	2,557,944	6	1,580,604	49	13,457,941	23	6,269,977	21	5,908,306	342	93,538,347
$300,000 to $400,000	255	87,499,786	9	3,052,850	6	2,167,901	65	22,473,825	27	9,456,496	18	6,099,000	380	130,749,858
$400,000 to $500,000	118	52,135,283	5	2,196,404	5	2,240,207	33	14,641,097	10	4,543,818	8	3,308,302	179	79,155,111
$500,000 to $750,000	140	85,039,306	5	3,392,806	2	1,306,788	41	25,089,723	19	11,157,991	18	10,703,827	225	136,690,441
$750,000 to $1,000,000	65	56,842,758	2	1,553,949	1	770,876	16	13,455,344	3	2,713,044	3	2,604,858	90	77,940,829
$1,000,000 to $1,500,000	46	55,278,708	1	1,044,400	.....	.....	6	7,214,600	7	8,827,740	7	8,048,101	67	80,413,549
$1,500,000 to $2,000,000	21	36,296,339	.....	.....	.....	.....	7	12,023,324	2	3,096,162	3	4,871,119	33	56,286,944
$2,000,000 to $3,000,000	16	39,349,884	2	5,354,139	.....	.....	5	11,636,167	1	2,384,274	.....	.....	24	58,724,464
$3,000,000 to $4,000,000	2	6,653,841	.....	.....	.....	.....	3	10,245,144	.....	.....	.....	.....	5	16,898,985
$4,000,000 to $5,000,000	6	28,806,973	.....	.....	.....	.....	2	8,462,620	.....	.....	.....	.....	8	37,269,593
$5,000,000 and over	2	16,511,216	.....	.....	1	5,794,559	1	34,936,604	.....	.....	.....	.....	4	57,242,379
Grand total	1,450,723	8,390,968,851	72,668	412,096,152	25,368	174,811,281	199,263	1,349,784,238	63,580	556,539,917	20,530	307,045,768	1,832,132	11,191,246,207

[1] Nontaxable.—Exemptions and dividends exceed net income.

[2] Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 6.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY SOURCES AND BY STATES FOR THE UNITED STATES, NET INCOMES, $2,000 AND OVER.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Number of returns.	Wages and salaries.	Business.			Partnership profits.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.
			Total gross sales and other income.	Total deductions.	Net income from business.			
Alabama	12,978	$25,491,321	$85,896,632	$69,328,665	$16,567,967	$5,998,387	$1,513,507	$4,916,670
Alaska	1,876	3,299,914	6,480,787	4,789,505	1,691,282	585,192	52,883	363,655
Arizona	7,143	13,613,985	36,669,141	29,079,146	7,589,995	2,776,240	1,751,685	2,616,236
Arkansas	11,307	13,082,019	95,513,808	74,200,358	21,313,450	7,270,624	3,082,017	6,496,633
California	94,794	158,844,986	643,305,012	488,379,464	154,925,548	36,915,124	13,732,319	44,181,887
Colorado	21,163	29,242,128	137,064,125	99,403,550	37,660,575	6,583,394	9,274,883	7,150,490
Connecticut	31,632	67,331,490	197,184,604	161,761,837	35,422,767	7,588,714	3,854,553	10,226,614
Delaware	4,124	9,117,628	28,850,481	22,715,999	6,134,482	1,348,810	878,790	1,693,236
District of Columbia	15,082	32,746,315	77,822,463	64,102,180	13,720,283	2,459,553	950,049	7,576,890
Florida	9,297	15,478,028	70,738,130	56,033,948	14,704,182	3,188,743	2,272,839	3,492,141
Georgia	23,849	40,513,394	179,383,044	139,705,688	39,677,356	8,974,482	2,941,824	9,293,057
Hawaii	2,888	6,743,689	12,462,270	9,491,243	2,971,027	539,214	438,354	819,608
Idaho	7,994	7,356,576	53,761,278	35,714,809	18,046,469	2,717,627	2,272,266	1,841,785
Illinois	148,713	301,312,393	984,428,344	753,338,841	231,089,503	46,748,705	21,827,152	68,036,545
Indiana	45,908	64,385,363	316,733,278	234,210,074	82,523,204	13,512,315	4,775,151	15,616,577
Iowa	60,160	36,825,017	431,280,765	271,368,566	159,912,199	13,425,511	14,539,300	22,151,261
Kansas	35,809	31,006,974	270,374,150	185,908,991	84,465,159	9,331,739	10,098,049	20,768,265
Kentucky	20,074	27,489,917	115,415,406	82,815,769	32,599,637	7,564,813	5,071,593	5,835,260
Louisiana	20,015	37,803,660	161,174,787	129,131,282	32,043,505	9,957,187	3,159,333	8,505,402
Maine	9,222	15,983,758	64,472,537	51,980,026	12,492,511	2,657,059	2,242,149	2,910,655
Maryland	30,673	75,401,629	250,895,451	211,467,721	39,427,730	15,400,146	3,785,575	9,940,515
Massachusetts	78,644	208,108,710	699,211,990	597,226,367	101,985,623	50,277,607	11,943,345	22,299,129
Michigan	54,347	118,016,260	359,185,497	287,055,133	72,130,364	18,472,747	10,657,514	24,054,685
Minnesota	45,666	62,199,083	272,469,352	195,616,839	76,852,513	12,201,572	7,191,037	10,003,684
Mississippi	9,240	12,478,494	149,308,696	125,300,626	24,008,070	7,472,761	2,708,024	3,593,655
Missouri	54,457	103,239,177	346,040,958	269,299,683	76,741,275	29,068,223	6,193,726	23,337,352
Montana	14,036	20,670,819	100,646,245	75,593,959	25,052,286	3,925,742	2,910,068	3,614,107
Nebraska	49,632	32,500,344	333,631,554	216,587,584	117,043,970	9,189,801	6,755,446	16,641,231
Nevada	2,983	4,670,058	16,112,318	11,849,160	4,263,158	692,465	733,906	462,596
New Hampshire	6,075	10,799,594	55,959,072	47,556,794	8,402,278	2,200,568	1,234,200	1,684,989
New Jersey	68,770	183,056,223	446,544,805	365,009,529	81,535,276	20,082,210	6,140,735	19,555,026
New Mexico	4,448	6,889,203	34,890,072	26,131,834	8,758,238	1,742,100	663,414	1,136,822
New York	266,223	817,070,631	2,419,690,553	2,080,451,290	339,239,263	205,146,180	46,477,234	93,627,040
North Carolina	13,263	20,972,478	90,2[illegible]6,519	69,223,575	21,072,944	5,813,451	2,985,406	5,157,903
North Dakota	12,821	8,620,490	83,771,708	51,208,072	32,563,636	2,485,568	1,965,016	2,192,997
Ohio	95,396	213,834,985	630,975,790	506,673,838	124,301,952	33,350,992	17,593,808	35,050,553
Oklahoma	28,031	31,348,804	205,187,429	152,263,152	52,924,277	10,195,613	11,855,869	20,980,550

Oregon	12,965	21,737,793	135,429,575	109,710,874	25,718,701	5,180,169	1,610,703	4,185,221
Pennsylvania	161,503	387,290,906	1,387,032,122	1,149,701,797	237,330,325	78,785,198	23,390,800	50,484,467
Rhode Island	11,616	29,205,019	85,943,327	71,840,367	14,102,960	3,921,400	1,528,825	4,254,744
South Carolina	11,960	15,813,643	85,101,951	60,435,642	24,666,309	4,449,542	1,209,779	6,067,512
South Dakota	23,414	9,123,970	146,265,688	92,420,270	53,845,418	3,911,329	3,737,450	5,225,729
Tennessee	18,137	34,849,510	104,060,874	80,571,049	23,489,825	10,019,345	2,943,113	6,779,636
Texas	59,579	72,355,509	433,020,001	323,423,277	109,596,724	29,287,377	15,733,272	35,164,644
Utah	7,191	13,655,262	30,283,451	20,776,492	9,506,959	1,444,447	1,169,435	1,726,513
Vermont	4,108	6,394,863	42,590,187	36,108,617	6,481,570	1,601,624	352,319	884,491
Virginia	20,070	41,972,464	139,979,375	112,422,286	27,557,089	6,254,231	2,713,620	7,455,038
Washington	27,687	47,737,154	162,537,368	116,461,491	46,075,877	6,795,986	3,522,821	8,706,719
West Virginia	15,093	29,955,791	72,537,631	60,981,389	11,556,242	4,741,457	6,721,184	6,023,133
Wisconsin	35,194	58,120,185	245,801,885	190,520,246	55,281,639	7,431,613	4,729,319	7,252,009
Wyoming	4,882	6,680,266	36,518,973	28,169,819	8,349,154	2,401,748	2,284,958	2,307,842
Total	1,832,132	3,648,437,902	13,570,931,459	10,705,518,713	2,865,412,746	775,086,665	318,170,617	684,343,399

TABLE 6.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY SOURCE AND BY STATES FOR THE UNITED STATES, NET INCOMES, $2,000 AND OVER—Continued.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Dividends.			Interest and investment income.	Total income.	General deductions.	Net income.
	1913–1916	1917	Total.				
Alabama	$1,652,246	$6,449,467	$8,101,713	$2,122,051	$64,711,616	$4,502,054	$60,209,562
Alaska	333,762	240,246	574,008	152,100	6,719,034	210,528	6,508,506
Arizona	1,002,993	3,414,967	4,417,960	1,378,291	34,144,392	2,190,384	31,954,008
Arkansas	1,374,715	5,470,881	6,845,596	4,131,291	62,221,630	3,723,343	58,498,287
California	26,005,328	76,944,692	102,950,020	34,352,623	545,902,507	44,450,961	501,451,546
Colorado	5,553,547	16,021,540	21,575,087	6,920,155	118,406,712	9,748,837	108,657,875
Connecticut	19,313,196	53,248,997	72,562,193	16,828,918	213,815,249	13,888,525	199,926,724
Delaware	3,170,787	26,934,829	30,105,616	3,874,969	53,153,531	2,556,355	50,597,176
District of Columbia	5,125,410	14,496,493	19,621,903	10,535,694	87,610,717	5,235,325	82,375,392
Florida	2,394,759	6,650,076	9,044,835	1,245,554	49,426,322	4,106,326	45,319,996
Georgia	6,882,514	12,770,075	19,652,589	5,188,002	126,240,704	10,069,592	116,171,112
Hawaii	650,070	9,676,202	10,326,272	980,066	22,818,230	1,293,975	21,524,255
Idaho	857,416	2,825,630	3,683,046	1,242,693	37,160,462	3,324,948	33,835,514
Illinois	65,984,620	129,151,905	195,136,525	67,952,425	932,103,248	68,318,648	863,784,600
Indiana	8,851,182	26,856,241	35,707,423	3,301,059	219,821,092	17,225,166	202,595,926
Iowa	6,881,064	15,521,935	22,402,999	14,586,283	283,842,570	28,773,709	255,068,861
Kansas	5,076,458	11,565,629	16,642,087	2,063,649	174,375,922	13,100,920	161,275,002
Kentucky	7,401,371	17,502,624	24,903,995	7,009,112	110,474,327	7,575,083	102,899,244
Louisiana	6,671,548	12,067,628	18,739,176	12,672,582	122,880,845	6,984,665	115,896,180
Maine	4,197,797	11,242,124	15,439,921	7,536,812	59,262,865	4,147,155	55,115,710
Maryland	11,584,965	33,941,063	45,526,028	39,429,632	219,911,255	11,899,466	208,011,789
Massachusetts	51,927,871	147,989,008	199,916,879	47,868,077	642,399,370	41,087,868	601,311,502
Michigan	22,736,341	63,057,744	85,794,085	5,987,423	335,113,078	33,110,668	302,002,410
Minnesota	19,941,390	31,263,082	51,204,472	25,038,660	244,691,021	20,695,418	223,995,603
Mississippi	2,037,463	3,663,982	5,701,445	431,360	56,393,809	3,843,096	52,550,713
Missouri	29,277,810	51,703,484	80,981,294	22,587,847	339,148,894	32,848,707	306,300,187
Montana	1,609,265	5,901,678	7,510,943	522,146	64,206,111	4,913,119	59,292,992
Nebraska	5,496,554	11,818,806	17,315,360	21,066,741	229,512,893	17,783,998	202,728,895
Nevada	153,200	556,556	709,756	166,628	11,698,567	735,251	10,963,316
New Hampshire	3,333,970	8,901,414	12,235,384	1,562,816	38,119,829	2,377,533	35,742,296
New Jersey	32,441,484	72,288,024	104,729,508	36,538,412	451,637,410	29,879,986	421,757,424
New Mexico	972,878	2,008,186	2,981,064	475,110	22,645,951	1,753,230	20,892,721
New York	263,697,335	527,345,834	791,043,169	331,310,618	2,623,914,135	184,177,987	2,439,736,148
North Carolina	3,736,125	11,580,117	15,316,242	4,097,747	75,416,171	5,767,040	69,649,131
North Dakota	1,156,430	2,934,244	4,090,674	2,876,698	54,795,079	5,741,356	49,053,723
Ohio	72,394,335	122,783,295	195,087,630	21,240,386	640,460,306	42,369,384	598,090,922
Oklahoma	4,982,124	12,585,675	17,567,799	7,024,840	151,897,752	12,236,894	139,660,858
Oregon	2,445,686	7,137,325	9,583,011	3,977,644	71,993,242	5,406,219	66,587,023

Pennsylvania	79,112,336	237,956,265	317,068,601	89,883,472	1,184,233,769	73,433,476	1,110,800,293
Rhode Island	9,526,841	25,603,575	35,130,416	11,046,075	99,189,439	5,526,370	93,663,069
South Carolina	803,325	6,595,888	7,399,213	302,406	59,908,404	4,532,555	55,375,849
South Dakota	901,385	3,019,970	3,921,355	14,207,624	93,972,875	8,538,015	85,434,860
Tennessee	4,379,926	12,481,351	16,861,277	5,364,690	100,307,396	8,313,856	91,993,540
Texas	14,052,297	29,113,871	43,166,168	19,707,866	325,011,560	28,469,723	296,541,837
Utah	2,139,718	6,370,904	8,510,622	1,221,683	37,234,921	3,357,475	33,877,446
Vermont	1,677,618	6,700,669	8,378,287	2,559,292	25,652,446	1,836,642	24,815,804
Virginia	4,373,380	18,065,064	22,438,444	4,469,060	112,859,946	8,998,587	103,861,359
Washington	6,369,271	14,373,044	20,742,315	3,557,240	137,138,112	10,362,997	126,775,115
West Virginia	6,584,311	22,271,209	28,855,520	6,155,519	94,008,846	7,729,296	86,279,550
Wisconsin	17,502,430	29,959,429	47,461,859	9,728,723	190,005,347	14,855,094	175,150,253
Wyoming	571,303	2,609,412	3,180,715	1,234,692	26,439,375	1,755,272	24,684,103
Total	857,210,150	1,991,632,349	2,848,842,499	936,715,456	12,077,009,284	885,763,077	11,191,246,207

TABLE 7.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY SOURCES AND BY INCOME CLASSES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

Income class.	Number of returns.	Wages and salaries.	Business.			Partnership profits.	Profits from sales of real estate, stocks, and bonds.	Rents and royalties.
			Total gross sales and other income.	Total deductions.	Net income from business.			
$2,000 to $4,000	1,213,665	$1,552,879,047	$4,892,407,225	$3,414,353,932	$1,478,053,293	$147,025,429	$73,627,895	$289,423,809
$4,000 to $5,000	185,805	300,768,540	1,477,883,321	1,153,295,911	324,587,410	46,353,085	26,613,822	63,051,871
$5,000 to $10,000	270,666	660,884,433	2,968,417,944	2,437,647,684	530,770,260	128,969,639	52,909,852	126,391,211
$10,000 to $20,000	95,696	432,242,109	1,661,010,822	1,441,906,909	219,103,913	99,561,487	41,471,663	78,168,500
$20,000 to $40,000	40,110	295,530,303	1,043,040,604	912,881,906	130,158,698	90,988,575	34,122,118	52,309,355
$40,000 to $60,000	11,628	128,189,649	428,770,271	370,588,110	58,182,161	50,422,382	17,133,668	22,403,030
$60,000 to $80,000	5,176	69,960,974	246,103,601	219,078,808	27,024,793	32,723,438	11,793,842	12,447,889
$80,000 to $100,000	2,722	44,939,127	124,420,884	109,707,005	14,713,879	23,731,795	7,706,273	8,112,151
$100,000 to $150,000	3,302	63,093,841	264,204,063	237,073,276	27,130,787	40,008,356	13,181,698	11,231,392
$150,000 to $200,000	1,302	28,329,535	110,513,907	96,371,778	14,142,129	25,718,957	8,437,367	6,407,811
$200,000 to $250,000	703	19,333,496	64,372,466	56,124,153	8,248,313	18,257,601	4,605,140	4,437,442
$250,000 to $300,000	342	8,750,887	20,510,485	17,204,049	3,306,436	11,404,531	3,297,151	2,514,807
$300,000 to $500,000	559	21,355,802	104,746,206	93,740,015	11,006,191	25,682,632	8,198,872	5,592,214
$500,000 to $1,000,000	315	13,720,917	99,125,564	85,803,459	13,322,105	17,751,519	5,753,547	4,794,298
$1,000,000 to $1,500,000	67	2,276,212	58,579,341	55,871,009	2,708,332	4,010,538	1,377,169	1,362,954
$1,500,000 to $2,000,000	33	2,118,622	5,486,035	2,693,518	2,792,517	6,817,834	2,934,618	433,904
$2,000,000 and over	41	4,064,408	1,338,720	1,177,191	161,529	5,658,867	5,005,922	4,260,761
Total	1,832,132	3,348,437,902	13,570,931,459	10,705,518,713	2,865,412,746	775,086,665	318,170,617	684,343,399

Income class.	Dividends.			Interest and investment income.	Gross income.	General deductions.	Net income.
	1913-1916	1917	Total.				
$2,000 to $4,000	$4,288,569	$126,946,638	$131,235,207	$49,942,095	$3,713,186,775	$360,921,588	$3,352,265,187
$4,000 to $5,000	6,039,324	63,413,046	69,452,370	64,293,646	895,120,744	66,544,002	828,576,742
$5,000 to $10,000	49,282,229	230,251,816	279,534,045	171,907,269	1,951,366,709	123,858,621	1,827,508,088
$10,000 to $20,000	99,891,116	282,092,996	381,984,112	146,793,995	1,399,325,779	87,033,297	1,312,292,482
$20,000 to $40,000	138,216,193	299,025,500	437,241,693	132,298,026	1,172,648,768	70,755,562	1,101,893,206
$40,000 to $60,000	89,707,958	172,822,414	262,530,372	65,097,028	603,958,290	40,183,234	563,775,056
$60,000 to $80,000	62,503,915	116,249,727	178,753,642	44,166,651	376,871,229	21,215,566	355,655,663
$80,000 to $100,000	43,591,944	81,160,950	124,752,894	31,208,833	255,164,952	12,401,322	242,763,630
$100,000 to $150,000	75,074,034	137,818,469	212,892,503	51,746,128	419,284,705	18,792,665	400,492,040
$150,000 to $200,000	46,726,909	74,543,308	121,270,217	31,559,453	235,865,469	11,883,159	223,982,310
$200,000 to $250,000	31,421,475	56,343,084	87,764,559	21,771,666	164,418,217	7,286,914	157,131,303
$250,000 to $300,000	19,153,854	37,625,266	56,779,120	14,462,539	100,515,471	6,977,124	93,538,347
$300,000 to $500,000	47,127,835	72,706,584	119,834,419	31,100,942	222,771,072	12,866,103	209,904,969
$500,000 to $1,000,000	55,274,898	89,651,511	144,926,409	33,073,557	233,342,352	18,711,082	214,631,270
$1,000,000 to $1,500,000	25,239,625	36,339,590	61,579,215	13,425,081	86,739,501	6,325,952	80,413,549
$1,500,000 to $2,000,000	16,957,611	20,684,409	37,642,020	7,069,284	59,808,799	3,521,855	56,286,944
$2,000,000 and over	46,712,661	93,957,041	140,669,702	26,799,263	186,620,452	16,485,031	170,135,421
Total	857,210,150	1,991,632,349	2,848,842,499	936,715,456	12,077,009,284	885,763,077	11,191,246,207

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY PRINCIPAL SOURCES AND BY STATES FOR THE UNITED STATES—NET INCOMES $2,000 AND OVER.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Income from salaries and wages.			Income from business.			Income from investment.			Grand total.	
	Number of returns showing salary and wages as the principal source of income.	Amount of income from this source on these returns.	Amount of income from this source on all returns.	Number of returns showing business as the principal source of income.	Amount of income from this source on these returns.	Amount of income from this source on all returns.	Number of returns showing investment as principal source of income.	Amount of income from this source on these returns.	Amount of income from this source on all returns.	Total number of returns.	Total amount of income.
Alabama	6,621	$21,194,772	$25,491,321	4,183	$20,682,884	$24,079,861	2,174	$9,124,312	$15,140,434	12,978	$64,711,616
Alaska	1,211	3,039,254	3,299,914	540	2,007,071	2,329,357	125	743,431	1,089,763	1,876	6,719,034
Arizona	4,164	11,723,769	13,613,985	2,044	9,634,461	12,117,920	935	4,694,102	8,412,487	7,143	34,144,392
Arkansas	2,811	9,167,903	13,082,019	6,194	26,396,587	31,666,091	2,302	10,261,644	17,473,520	11,307	62,221,630
California	38,611	128,146,720	158,844,986	35,584	178,982,485	205,572,991	20,599	125,793,483	181,484,530	94,794	545,902,507
Colorado	8,240	23,546,852	29,242,128	9,215	43,183,024	53,318,852	3,708	23,964,325	35,645,732	21,163	118,406,712
Connecticut	16,120	55,970,378	67,331,490	7,592	37,573,327	46,866,034	7,920	69,437,111	99,617,725	31,632	213,815,249
Delaware	1,730	6,419,229	9,117,628	1,342	6,805,004	8,362,082	1,052	29,736,752	35,673,821	4,124	53,153,531
District of Columbia	9,739	29,236,901	32,746,345	2,621	14,489,002	17,129,885	2,722	22,408,323	37,734,487	15,082	87,610,717
Florida	3,881	12,459,586	15,478,028	3,506	17,076,460	20,165,764	1,910	9,924,372	13,782,530	9,297	49,426,322
Georgia	9,543	31,776,901	40,513,394	10,386	45,744,737	51,593,662	3,920	22,414,342	34,133,648	23,849	126,240,704
Hawaii	1,739	5,580,374	6,743,689	484	2,960,242	3,948,595	665	9,896,635	12,125,946	2,888	22,818,230
Idaho	2,156	5,712,824	7,356,576	4,640	19,887,510	23,036,362	1,198	3,861,294	6,767,524	7,994	37,160,462
Illinois	64,738	251,523,259	301,312,393	60,120	259,894,681	299,665,360	23,855	206,252,622	331,125,495	148,713	932,103,248
Indiana	16,388	49,582,778	64,385,363	23,547	90,487,837	109,810,670	5,973	38,042,979	54,625,059	45,908	219,821,092
Iowa	8,226	26,833,209	36,825,017	42,581	170,952,254	187,877,019	9,353	33,454,813	59,140,543	60,160	283,842,570
Kansas	6,863	22,153,565	31,006,974	23,090	91,336,837	103,894,947	5,856	28,198,490	39,474,001	35,809	174,375,922
Kentucky	7,046	20,138,394	27,489,917	9,213	37,731,666	45,276,043	3,815	25,527,520	37,748,367	20,074	110,474,327
Louisiana	8,463	29,165,108	37,803,660	8,098	38,662,542	45,169,025	3,454	21,685,438	39,917,160	20,015	122,880,845
Maine	3,711	12,771,063	15,983,758	3,133	13,945,320	17,391,719	2,378	14,507,837	25,887,388	9,222	59,262,865
Maryland	15,764	63,432,425	75,401,629	8,639	49,876,920	58,613,451	6,270	46,359,426	85,896,175	30,673	219,911,255
Massachusetts	42,091	167,030,894	208,108,710	18,865	135,313,823	164,206,575	17,688	189,711,836	270,084,085	78,644	642,399,370
Michigan	26,316	93,557,898	118,016,260	17,650	81,352,615	101,260,625	10,381	87,930,121	115,836,193	54,347	335,113,078
Minnesota	15,940	49,720,880	62,199,083	23,427	85,135,575	96,245,122	6,299	50,759,260	86,246,816	45,666	244,691,021
Mississippi	2,793	8,631,755	12,478,494	4,870	28,861,360	34,188,855	1,577	6,403,348	9,726,460	9,240	56,393,809
Missouri	22,468	86,074,462	109,239,177	22,216	87,962,695	103,003,224	9,773	84,445,723	126,906,493	54,457	339,148,894
Montana	6,376	17,597,082	20,670,819	5,897	27,232,822	31,888,096	1,763	8,277,105	11,647,196	14,036	64,206,111
Nebraska	7,340	22,909,543	32,500,344	36,276	122,196,771	132,989,217	6,016	26,355,506	55,023,332	49,632	220,512,893
Nevada	1,543	4,115,100	4,670,058	1,108	4,716,049	5,689,529	332	813,941	1,338,980	2,983	11,698,567
New Hampshire	2,519	8,731,089	10,799,594	1,917	9,238,033	11,837,046	1,639	10,570,737	15,483,189	6,075	38,119,829
New Jersey	39,771	159,611,202	183,056,223	16,471	91,763,690	107,758,241	12,528	97,319,914	160,822,946	68,770	451,637,410

New Mexico	1,970	5,626,143	6,889,203	1,878	9,784,053	11,163,752	600	2,936,858	4,592,996	4,448	22,645,951
New York	145,350	679,050,682	817,070,631	69,043	478,045,408	590,862,677	51,830	764,847,730	1,215,980,827	266,223	2,623,914,135
North Carolina	4,847	15,774,724	20,972,478	5,585	24,870,049	29,871,801	2,831	16,023,094	24,571,892	13,263	75,416,171
North Dakota	2,364	6,116,545	8,620,490	9,090	34,126,901	37,014,220	1,367	4,565,135	9,160,369	12,821	54,795,079
Ohio	46,024	174,683,137	213,834,985	33,537	131,678,708	175,246,752	15,835	168,753,592	251,378,569	95,396	640,460,306
Oklahoma	7,236	22,482,294	31,348,804	14,503	57,871,052	74,975,759	6,292	32,340,156	45,573,189	28,031	151,897,752
Oregon	4,890	17,307,211	21,737,793	5,995	29,619,446	32,509,573	2,080	11,665,213	17,745,876	12,965	71,993,242
Pennsylvania	84,915	314,661,120	387,290,906	47,284	285,393,730	339,506,323	29,304	295,844,353	457,436,540	161,503	1,184,233,769
Rhode Island	5,943	23,861,869	29,205,019	2,809	15,680,320	19,553,185	2,864	34,623,299	50,431,235	11,616	99,189,439
South Carolina	3,635	11,193,743	15,813,643	6,177	26,951,275	30,325,630	2,148	7,922,973	13,769,131	11,960	59,908,404
South Dakota	2,134	5,526,133	9,123,970	19,036	57,122,121	61,494,197	2,244	7,490,691	23,354,708	23,414	93,972,875
Tennessee	8,407	27,237,143	34,849,510	6,278	30,124,374	36,452,283	3,452	18,168,068	29,005,603	18,137	100,307,396
Texas	17,650	55,080,971	72,355,509	30,203	128,972,895	154,617,373	11,726	61,277,559	98,038,678	59,579	325,011,560
Utah	3,896	11,614,414	13,655,262	2,150	10,166,796	12,120,841	1,145	8,404,147	11,458,818	7,191	37,234,921
Vermont	1,494	4,888,941	6,394,863	1,628	7,304,021	8,435,513	986	7,999,334	11,822,070	4,108	26,652,446
Virginia	8,341	30,395,409	41,972,464	4,964	28,813,048	36,524,940	3,894	23,558,420	34,362,542	17,199	112,859,946
Washington	12,621	39,788,338	47,737,154	11,295	50,304,330	56,394,684	3,771	24,010,325	33,006,274	27,687	137,138,112
West Virginia	8,549	22,527,128	29,955,791	5,353	12,855,989	23,018,883	4,062	30,125,048	41,034,172	17,964	94,008,846
Wisconsin	12,910	45,840,575	58,120,185	15,945	58,044,907	67,442,571	6,339	42,491,064	64,442,591	35,192	190,005,347
Wyoming	1,894	4,999,088	6,680,266	2,155	10,146,637	13,035,860	833	3,468,764	6,723,249	4,884	26,439,375
Total	789,992	2,956,270,777	3,648,437,902	710,357	3,340,050,344	3,958,670,028	331,783	2,876,203,565	4,469,901,354	1,832,132	12,077,009,284

TABLE 9.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY PRINCIPAL SOURCES AND BY INCOME CLASSES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

Income class.	Income from salaries and wages.				Income from business.				Income from investment.				Grand total.	
	Number of returns showing salaries and wages as principal source of income.	Per cent of returns in each class showing salaries and wages as principal source.	Total income from salaries and wages.	Per cent of income in each class derived from salaries and wages.	Number of returns showing business as principal source of income.	Per cent of returns in each class showing business as principal source.	Total income from business	Per cent of income in each class derived from business.	Number of returns in each class showing investment as principal source of income.	Per cent of returns showing investment as principal source.	Total income from investment.	Per cent of income in each class derived from investment.	Number of returns.	Total amount of income.
$2,000 to $4,000	580,402	47.82	$1,552,879,047	41.82	483,996	39.89	$1,698,706,617	45.75	149,267	12.30	$461,601,111	12.43	1,213,665	$3,713,185,775
$4,000 to $5,000	67,023	36.05	300,768,540	33.60	84,452	45.43	397,554,317	44.41	34,330	18.47	196,797,887	21.99	185,805	895,120,744
$5,000 to $10,000	97,607	36.06	660,884,433	33.87	102,295	37.79	712,649,751	36.52	70,764	26.14	577,832,525	29.61	270,666	1,951,366,709
$10,000 to $20,000	30,443	31.81	432,242,109	30.89	25,409	26.55	360,137,033	25.74	39,844	41.64	606,946,607	43.37	95,696	1,399,325,779
$20,000 to $40,000	10,134	25.27	295,530,303	25.20	8,876	22.13	255,269,391	21.77	21,100	52.61	621,849,074	53.03	40,110	1,172,648,768
$40,000 to $60,000	2,359	20.29	128,189,649	21.22	2,402	20.65	125,738,211	20.82	6,837	59.06	350,030,430	57.96	11,628	603,958,290
$60,000 to $80,000	904	17.46	69,950,974	18.57	1,053	20.34	71,542,073	18.98	3,219	62.19	235,368,182	62.45	5,176	376,8[illegible]1,229
$80,000 to $100,000	406	14.92	44,939,127	17.61	544	19.99	46,151,947	18.09	1,772	65.10	164,073,8[illegible]8	64.30	2,722	255,164,952
$100,000 to $150,000	423	12.81	63,093,841	15.05	664	20.11	80,320,841	19.15	2,215	67.08	275,870,023	65.79	3,302	419,284,705
$150,000 to $200,000	141	10.83	28,329,535	12.01	279	21.43	48,298,453	20.48	882	67.74	159,237,481	67.51	1,302	235,865,469
$200,000 to $250,000	66	.94	19,333,495	11.76	145	2.06	31,111,054	18.92	492	7.00	113,973,667	69.32	703	164,418,217
$250,000 to $300,000	20	.58	8,750,887	8.71	68	1.99	18,008,118	17.91	254	7.43	73,756,466	73.38	342	100,515,471
$300,000 to $500,000	44	.79	21,355,802	9.59	110	1.97	44,887,695	20.14	405	7.25	156,527,575	70.26	559	222,771,072
$500,000 to $1,000,000	16	.51	13,720,917	5.88	50	1.59	36,827,171	15.78	249	7.90	182,794,264	78.34	315	233,342,352
$1,000,000 to $1,500,000	2	.03	2,276,212	2.62	8	.12	8,093,039	9.33	57	.85	76,367,250	88.04	67	86,739,501
$1,500,000 to $2,000,000	1	.03	2,118,622	3.54	5	.15	12,544,959	20.97	27	.82	45,145,208	75.48	33	59,808,799
$2,000,000 and over	1	.03	4,034,408	2.18	1	.03	10,826,318	5.80	39	.95	171,729,726	92.01	41	186,620,452
Grand total	789,992	43.12	3,648,437,902	30.21	710,357	38.77	3,958,670,028	32.78	331,783	18.11	4,469,901,354	37.01	1,832,132	12,077,009,284

TABLE 10.—PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1917 AND 1916.

States and Territories.	Total number of returns.		$1,000 to $2,000.	$2,000 to $2,500.	$2,500 to $3,000.	$3,000 to $4,000.		$4,000 to $5,000.		$5,000 to $6,000.		$6,000 to $7,000.	
	1917	1916	1917[1]	1917[1]	1917[1]	1917	1916	1917	1916	1917	1916	1917	1916
Alabama	21,844	2,097	8,866	4,281	2,444	2,482	489	1,246	351	659	268	398	185
Alaska	4,570	243	2,694	791	392	361	55	149	53	60	35	36	28
Arizona	12,264	994	5,121	2,607	1,422	1,261	190	547	152	315	135	242	77
Arkansas	17,839	2,255	6,532	1,846	2,228	2,738	534	1,378	430	873	288	535	224
California	182,232	21,208	87,438	27,577	18,197	18,236	4,740	9,301	3,884	5,391	2,438	3,392	1,803
Colorado	40,627	4,435	19,464	5,935	4,025	4,440	942	2,271	717	1,258	499	710	349
Connecticut	64,472	9,713	32,840	9,223	5,921	5,711	1,660	2,948	1,474	1,721	1,116	1,067	812
Delaware	8,032	1,346	3,908	976	664	802	208	413	167	286	135	170	109
District of Columbia	29,737	6,808	14,655	4,827	2,919	2,738	1,907	1,344	1,305	803	859	484	485
Florida	15,336	1,779	6,039	2,442	1,873	1,910	428	968	394	587	217	375	181
Georgia	38,252	3,444	14,403	5,955	4,537	5,247	680	2,697	640	1,595	443	879	349
Hawaii	3,131	1,144	243	800	486	518	219	269	150	173	125	90	71
Idaho	16,414	756	8,420	2,358	1,643	1,777	163	835	123	421	94	249	69
Illinois	319,497	37,525	170,784	36,573	31,252	32,507	7,645	15,094	6,612	8,338	4,605	5,143	3,229
Indiana	85,021	7,004	39,113	14,466	10,130	9,694	1,571	4,209	1,229	2,078	917	1,205	570
Iowa	114,970	8,497	54,810	11,431	13,408	16,658	2,374	7,790	1,766	3,905	1,094	2,144	727
Kansas	63,065	4,290	27,256	9,478	7,571	8,304	1,023	3,979	816	2,073	563	1,108	379
Kentucky	31,692	3,887	14,618	5,180	3,903	4,128	838	2,236	681	1,211	485	761	336
Louisiana	32,317	4,517	12,302	5,063	3,567	4,027	1,025	2,138	672	1,302	553	745	388
Maine	17,112	2,823	7,890	2,367	1,672	1,812	566	900	480	552	370	366	243
Maryland	69,954	9,674	30,281	6,823	4,509	5,665	1,723	3,798	1,562	2,512	1,188	1,484	852
Massachusetts	156,111	32,291	77,467	20,699	14,022	14,058	6,329	7,165	4,998	4,467	3,560	2,767	2,509
Michigan	111,562	11,448	57,215	16,591	10,965	10,817	2,052	4,899	1,728	2,609	1,365	1,602	976
Minnesota	80,099	7,556	34,343	14,021	10,334	9,833	1,470	3,991	1,372	2,040	900	1,085	652
Mississippi	15,382	1,440	6,112	2,140	1,567	1,777	301	1,011	201	689	176	433	120
Missouri	91,608	12,956	37,151	13,758	10,773	11,626	2,892	5,713	2,392	3,189	1,522	1,854	999
Montana	28,646	1,801	14,610	4,570	2,918	2,684	281	1,362	289	779	239	458	179
Nebraska	82,472	4,286	32,840	12,958	10,397	12,030	988	5,921	791	3,048	637	1,643	441
Nevada	6,623	364	3,640	1,233	619	476	79	258	99	124	40	77	34
New Hampshire	10,809	1,735	4,734	1,635	1,096	1,190	351	580	278	335	214	265	169
New Jersey	134,960	19,701	66,190	18,708	13,188	13,273	3,817	6,772	3,434	4,077	2,508	2,419	1,664
New Mexico	11,616	813	7,168	1,473	919	838	198	355	172	233	91	129	73
New York	489,089	93,155	222,866	57,996	46,607	50,275	14,034	27,221	13,820	17,057	10,313	10,902	7,498
North Carolina	22,977	2,207	9,714	3,192	2,593	2,925	437	1,477	383	808	317	523	203
North Dakota	20,941	1,176	8,120	3,683	2,771	3,070	234	1,413	265	719	185	369	97
Ohio	190,273	21,774	94,877	24,056	19,391	19,841	3,936	9,332	3,413	5,273	2,645	3,193	1,828
Oklahoma	48,758	2,539	20,727	7,189	5,851	6,157	384	3,115	371	1,694	294	1,006	235
Oregon	25,071	2,800	12,106	3,401	2,578	2,702	758	1,361	522	746	349	483	234

[1] No returns were filed in these classes in 1916.

TABLE 10.—PERSONAL RESULTS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1917 AND 1916—Continued.

States and Territories.	Total number of returns.		$1,000 to $2,000.	$2,000 to $2,500.	$2,500 to $3,000.	$3,000 to $4,000.		$4,000 to $5,000.		$5,000 to $6,000.		$6,000 to $7,000.	
	1917	1916	1917	1917	1917	1917	1916	1917	1916	1917	1916	1917	1916
Pennsylvania	328,171	40,289	166,668	44,602	30,434	30,323	6,443	15,437	6,092	9,010	4,803	5,370	3,346
Rhode Island	23,927	3,745	12,311	3,231	2,135	1,999	621	997	510	664	419	414	297
South Carolina	22,321	1,204	10,361	3,051	2,368	2,582	249	1,401	246	766	167	455	128
South Dakota	39,654	971	16,240	6,265	5,311	6,020	211	2,710	200	1,291	157	710	92
Tennessee	31,451	4,414	13,314	4,941	3,523	3,744	1,162	1,848	796	1,009	528	625	353
Texas	95,416	10,514	35,837	15,624	11,987	13,238	2,331	6,159	1,877	3,312	1,378	2,064	892
Utah	14,636	1,259	7,445	2,431	1,393	1,370	223	622	212	365	141	217	115
Vermont	7,258	1,100	3,150	1,142	804	762	221	417	187	234	138	158	93
Virginia	37,951	4,190	17,881	5,590	3,928	3,999	946	2,008	723	1,204	521	647	381
Washington	56,322	5,360	28,635	8,900	5,455	5,457	1,490	2,655	1,034	1,453	643	865	439
West Virginia	28,281	2,575	13,188	4,285	2,955	2,872	486	1,469	445	851	307	493	218
Wisconsin	70,554	8,261	35,360	10,904	7,418	7,063	2,066	3,095	1,506	1,638	972	1,048	672
Wyoming	7,663	673	2,781	1,452	924	935	152	501	103	248	73	153	67
Married women making separate returns from husbands[1]	.....	.....	.....	.....	.....	.....	128	.....	160	.....	159	.....	135
Grand total	3,472,890	437,036	1,640,758	480,720	357,987	374,958	85,250	185,805	72,187	105,988	52,188	64,010	36,605

States and Territories.	$7,000 to $8,000.		$8,000 to $9,000.		$9,000 to $10,000.		$10,000 to $15,000.		$15,000 to $20,000.		$20,000 to $25,000.		$25,000 to $30,000.		$30,000 to $40,000.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
Alabama	270	125	203	107	169	75	415	235	157	106	80	51	41	41	57	19
Alaska	17	14	23	10	7	9	26	24	3	3	2	2	3	2	3	5
Arizona	155	59	98	50	75	39	200	110	83	59	40	27	29	20	25	32
Arkansas	361	149	259	115	197	83	472	214	165	89	87	59	70	22	59	23
California	2,351	1,250	1,641	954	1,235	778	3,298	2,067	1,445	963	803	531	438	336	534	385
Colorado	528	241	364	190	234	151	615	541	277	265	140	137	84	65	100	103
Connecticut	709	613	613	413	461	373	1,287	1,114	619	582	325	299	224	210	257	278
Delaware	100	77	85	67	72	55	200	139	86	80	57	53	34	34	46	36
District of Columbia	329	325	247	237	202	141	469	591	250	277	118	160	89	85	88	105
Florida	230	106	175	79	114	57	329	194	111	66	63	50	35	25	34	19
Georgia	617	230	404	193	311	125	796	345	324	163	162	95	94	40	100	60
Hawaii	88	66	63	53	36	33	113	106	62	66	40	34	36	35	35	41
Idaho	164	67	113	46	64	23	212	76	56	38	38	19	12	6	29	11
Illinois	3,570	2,300	2,305	1,722	1,764	1,313	4,963	3,679	2,340	1,816	1,209	1,018	785	605	989	760
Indiana	871	410	596	341	377	288	1,016	688	439	333	227	160	144	108	168	108
Iowa	1,241	504	841	350	561	273	1,172	670	411	269	197	125	129	77	106	101
Kansas	730	304	450	196	354	145	821	408	351	160	189	94	92	44	111	58
Kentucky	489	236	374	180	262	142	679	410	265	197	175	117	92	45	116	61
Louisiana	517	261	394	212	332	161	787	475	417	246	191	134	130	77	151	99
Maine	271	193	204	112	155	102	406	296	163	125	96	93	57	46	66	53
Maryland	909	632	758	486	592	336	1,530	1,023	655	511	396	348	231	193	285	217
Massachusetts	2,028	1,892	1,602	1,415	1,343	1,159	3,866	3,439	1,850	1,680	1,103	1,001	683	666	906	815
Michigan	1,148	718	806	541	642	424	1,762	1,297	794	660	446	377	268	206	353	332
Minnesota	810	448	532	343	371	272	1,059	743	451	372	283	214	169	116	202	153
Mississippi	300	70	208	75	162	59	388	176	210	104	119	55	65	31	57	27
Missouri	1,268	718	941	575	720	428	1,951	1,295	925	625	451	354	294	224	340	283
Montana	278	131	187	120	149	82	339	204	127	97	59	64	44	36	43	37
Nebraska	974	240	662	203	409	154	855	384	269	154	164	93	95	43	88	70
Nevada	44	22	27	16	27	14	52	23	18	13	14	7	.....	4	9	5
New Hampshire	169	115	119	66	87	68	257	167	108	93	66	42	29	28	43	42
New Jersey	1,675	1,221	1,275	909	966	658	2,645	1,985	1,172	988	659	512	438	311	496	376
New Mexico	110	58	56	32	56	26	135	55	52	37	26	18	13	6	21	14
New York	7,770	5,483	5,739	4,199	4,731	3,392	13,285	9,810	6,686	5,418	4,037	3,254	2,691	2,178	3,239	2,800
North Carolina	345	143	253	102	198	94	439	227	168	113	101	35	56	41	88	38
North Dakota	213	81	130	56	100	42	203	107	71	53	28	20	15	10	16	14
Ohio	2,310	1,311	1,570	995	1,286	798	3,675	2,366	1,717	1,179	969	698	601	463	735	490
Oklahoma	667	189	434	140	321	104	761	285	324	155	174	71	114	50	120	56
Oregon	327	174	236	126	212	81	430	245	173	106	124	49	49	35	57	32
Pennsylvania	4,066	2,552	3,056	1,956	2,285	1,550	6,468	4,551	3,049	2,337	1,735	1,384	1,091	827	1,427	1,104
Rhode Island	295	228	214	168	190	135	570	454	274	230	131	139	96	86	129	132
South Carolina	296	60	204	60	162	41	341	126	131	66	73	19	46	11	41	9
South Dakota	341	54	229	50	149	43	239	83	74	32	28	13	18	11	17	14

[1] In 1916 the net incomes are combined with husband's returns and in each case treated as one return in its proper income class. In 1917 the returns of married women filed separately are included in their individual income classes independent of husband's incomes.

TABLE 10.—PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1917 AND 1916—Continued.

States and Territories.	$7,000 to $8,000.		$8,000 to $9,000.		$9,000 to $10,000.		$10,000 to $15,000.		$15,000 to $20,000.		$20,000 to $25,000.		$25,000 to $30,000.		$30,000 to $40,000.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
Tennessee	463	264	316	180	228	139	670	434	287	175	156	121	87	59	95	76
Texas	1,478	732	1,020	507	748	360	1,912	1,095	765	462	367	254	240	143	261	159
Utah	141	71	105	56	78	48	222	162	103	71	42	42	27	24	23	29
Vermont	91	76	77	50	55	48	165	113	64	42	29	21	28	24	30	21
Virginia	485	259	329	180	268	167	752	430	308	191	170	102	95	60	116	78
Washington	578	273	394	237	303	182	808	486	306	203	169	102	92	70	97	75
West Virginia	361	174	261	114	212	95	549	264	238	158	147	88	78	43	111	52
Wisconsin	705	481	493	347	433	263	1,002	819	435	354	255	189	173	123	189	145
Wyoming	110	44	84	28	71	23	194	79	69	36	41	18	29	10	34	16
Married women making separate returns from husband [1]	.....	136	.....	127	.....	134	.....	536	.....	479	.....	559	.....	543	.....	825
Grand total	44,363	26,580	31,769	20,086	24,536	15,785	65,800	45,845	29,897	23,097	16,804	13,512	10,573	8,598	12,733	10,833

States and Territories.	$40,000 to $50,000.		$50,000 to $60,000.		$60,000 to $70,000.		$70,000 to $80,000.		$80,000 to $90,000.		$90,000 to $100,000.		$100,000 to $150,000.		$150,000 to $200,000.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
Alabama	35	11	16	3	9	4	3	5	1	4	5	2	1	2	.....	2
Alaska	.....	.....	.....	1	2	.....	.....	2	.....	.....	.....	.....	.....	.....	1	.....
Arizona	19	13	6	9	4	4	5	3	2	1	.....	1	2	3	4	2
Arkansas	18	7	6	4	6	2	6	2	5	1	1	3	4	.....	1	.....
California	311	212	179	132	119	84	86	51	50	49	34	36	91	88	37	30
Colorado	50	49	35	34	18	19	10	22	14	9	7	7	26	22	10	7
Connecticut	154	140	107	94	74	65	39	43	23	23	20	16	66	62	26	30
Delaware	23	28	20	20	8	16	12	8	3	4	5	6	26	15	10	11
District of Columbia	52	59	24	31	18	23	14	17	7	15	11	6	27	37	13	17
Florida	15	12	12	4	9	5	2	3	2	4	1	2	6	2	2	.....
Georgia	53	26	29	19	10	9	10	10	9	6	6	2	9	3	1	4
Hawaii	20	22	13	18	6	12	5	7	10	7	4	3	14	24	3	12
Idaho	4	6	6	1	2	3	2	.....	1	2	.....	1	5	2	2	1
Illinois	518	470	339	238	209	201	136	123	104	124	102	65	245	231	75	87
Indiana	98	48	55	35	28	36	33	16	15	11	11	8	30	25	12	16
Iowa	60	34	36	26	18	12	20	7	10	11	9	4	12	10	1	2

Kansas	59	28	43	12	25	9	21	7	12	8	8	6	18	11	6	4
Kentucky	53	41	35	23	17	14	15	16	9	4	11	5	18	14	9	1
Luisiana	88	55	53	31	31	33	22	14	9	9	10	9	26	22	8	10
Maine	44	29	24	21	12	12	20	12	7	5	3	3	16	15	4	2
Maryland	165	123	87	91	60	55	56	35	32	32	15	22	58	36	25	26
Massachusetts	516	474	378	326	236	232	181	169	124	131	99	92	286	261	105	117
Michigan	175	164	108	94	81	62	56	48	49	33	26	29	75	88	31	46
Minnesota	130	98	81	71	53	46	40	28	37	27	27	22	60	40	27	17
Mississippi	25	14	23	8	10	4	4	1	4	.....	3	6	11	3	3	1
Missouri	183	126	128	89	81	64	59	36	34	29	27	19	74	54	26	26
Montana	12	9	10	8	4	5	4	2	1	1	.....	1	2	3	2	2
Nebraska	49	25	22	13	6	3	12	9	5	3	4	4	10	8	5	1
Nevada	3	5	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire	40	21	19	12	7	11	6	5	7	4	3	4	7	8	4	3
New Jersey	253	244	175	158	121	109	88	73	63	50	50	50	131	119	45	57
New Mexico	9	9	4	5	6	3	2	4	4	2	1	1	3	1	2	.....
New York	1,923	1,674	1,271	1,091	901	792	658	563	472	472	374	372	1,084	1,006	476	467
North Carolina	27	17	17	11	8	2	8	4	11	.....	2	2	12	7	2	3
North Dakota	12	4	2	1	3	4	1	.....	1	1	.....	.....	1	1	.....	.....
Ohio	396	314	273	183	157	112	128	85	87	75	58	67	172	152	67	64
Oklahoma	58	40	35	34	17	21	18	22	11	12	7	8	25	20	9	8
Oregon	28	26	9	10	13	5	13	4	5	4	3	3	6	6	2	2
Pennsylvania	782	573	508	421	351	296	265	211	189	160	158	118	456	343	166	155
Rhode Island	70	46	50	31	33	24	18	21	15	17	8	8	34	32	14	9
South Carolina	21	9	8	6	3	.....	4	.....	3	.....	.....	.....	1	2	1	1
South Dakota	2	8	4	1	2	.....	2	1	1	.....	.....	.....	1	.....	.....	.....
Tennessee	76	47	32	18	10	9	7	7	9	7	2	4	6	.....	1	1
Texas	142	78	65	51	46	32	34	26	26	22	16	13	37	31	17	12
Utah	18	12	10	11	7	5	4	6	2	4	1	2	5	5	1	1
Vermont	10	7	9	4	4	10	9	6	2	6	2	2	11	6	1	1
Virginia	64	34	35	30	16	11	13	13	9	7	10	8	14	7	4	5
Washington	46	21	33	21	15	10	18	13	8	6	6	5	15	17	6	4
West Virginia	68	29	25	21	25	16	22	3	12	3	10	5	32	17	12	6
Wisconsin	95	63	71	38	47	39	30	24	23	17	22	19	29	32	19	11
Wyoming	15	7	10	6	5	3	1	.....	.....	.....	1	3	2	.....	3	.....
Married women making returns separate from husbands[1]	.....	612	.....	427	.....	353	.....	279	.....	251	.....	191	.....	562	.....	302
Grand total	7,087	6,223	4,541	4,048	2,954	2,901	2,222	2,066	1,539	1,673	1,183	1,265	3,302	3,462	1,301	1,586

[1] In 1916 the net incomes are combined with husband's returns and in each case treated as one return in its proper income class. In 1917 the returns of married women filed separately are included in their individual income classes independent of husband's incomes.

TABLE 10. PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1917 AND 1916—Continued.

States and Territories.	$200,000 to $250,000		$250,000 to $300,000.		$300,000 to $400,000.		$400,000 to $500,000.		$500,000 to $1,000,000.		$1,000,000 to $1,500,000.		$1,500,000 to $2,000,000.		$2,000,000 and over.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
Alabama	3		1				1		1							
Alaska																
Arizona	1		1	2		1										
Arkansas		1	1													
California	21	15	9	17	11	6	1	8	6	7		1				
Colorado	3	2	4	3	3	1		2	2	2		1				
Connecticut	12	15	8	6	10	9	3	3	2	2	1	1	1			2
Delaware	4	9	6	3	4	8	4	9	3	11	2	1	1	3	2	3
District of Columbia	3	5	1	2		1	4	1	1	1						
Florida		1				1			2							
Georgia	1				1		1				1	1				
Hawaii	3	2		2			1	2								
Idaho		1			1	1		1								
Illinois	59	52	19	25	29	35	15	23	22	26	3	7	3	4	3	3
Indiana	1	14	1	1	3	3	1	3				1				
Iowa		1		1		2										
Kansas	2	2	4	5						1						
Kentucky	3			2		1										
Louisiana	2	5	2	2	3	1										
Maine	2	1	1	3		1	2									
Maryland	13	9	4	2	5	6	1	2	3	4			2	2		
Massachusetts	68	75	28	36	31	41	13	17	19	32		3	1			1
Michigan	18	17	8	11	6	12	5	5	5	7	1	1			1	1
Minnesota	9	9	5	5	4	6	4	4	2	2		1				
Mississippi	1															
Missouri	13	6	7	9	8	14	2	2	9	4		2				
Montana	2	2	1		1	2				1						
Nebraska	3		2		1	1		1								
Nevada																
New Hampshire	1		1	1		2	1									
New Jersey	32	28	16	18	19	17	1	7	8	9	2	2	2	2	1	2
New Mexico	1	1														
New York	263	304	131	165	134	191	74	99	145	187	40	54	13	23	28	42
North Carolina	5	1	2		1	1	1		1	2		2				
North Dakota																
Ohio	28	45	24	27	16	19	11	15	22	22	2	1	5	3	1	3
Oklahoma	5	3	2	2	2	6		1	3	3	2	1		2		3
Oregon	4		1	1		2		1	1		1					
Pennsylvania	84	64	42	54	68	58	21	31	45	39	8	11	4	3	3	5

Rhode Island	7	11	9	10	6	6	7	4	6	5	1	2	1		1	1
South Carolina							1		1							
South Dakota																
Tennessee	2			2		1										
Texas	13	7	1	3	1	3	2		1	1	2	1			1	1
Utah	1	2	2		1											
Vermont			1		2	3				1	1	1				
Virginia	2	1	1		1	1			2	2						
Washington	1	4	3	2	2	1			2	2		1				
West Virginia	2	4			2	1	1			1						
Wisconsin	5	7		5		4	1	4	1	2		1				
Wyoming																
Married women making returns separate from husbands[1]		178		113		136		76		148		37		18		31
Grand total	703	904	346	540	376	605	179	321	315	524	67	134	33	60	41	98

[1] In 1916 the net incomes are combined with husband's returns and in each case treated as one return in its proper income class. In 1917 the returns of married women filed separately are included in their individual income classes independent of husband's incomes.

TABLE 11.—PARTNERSHIP RETURNS—DISTRIBUTION OF RETURNS, BY STATES, FOR THE UNITED STATES; *showing the number of returns in each State and the amount of tax.*

[Returns filed for the calendar year 1917.]

States and Territories.	Number of returns.		War excess profits tax.
	Total.	Taxable.	
Alabama	190	188	$503,934
Alaska	21	8	17,690
Arizona	77	77	179,344
Arkansas	243	242	496,948
California	720	718	2,516,749
Colorado	150	146	287,438
Connecticut	1,005	167	926,041
Delaware	72	38	471,367
District of Columbia	238	113	644,270
Florida	222	89	196,263
Georgia	298	249	814,638
Hawaii	14	14	342,890
Idaho	25	24	36,406
Illinois	1,590	1,589	5,654,370
Indiana	640	301	939,354
Iowa	831	302	444,365
Kansas	267	262	495,535
Kentucky	274	197	516,213
Louisiana	644	406	2,679,449
Maine	167	81	515,986
Maryland	552	299	1,824,892
Massachusetts	1,943	1,444	18,396,407
Michigan	715	324	976,261
Minnesota	446	203	1,102,810
Mississippi	168	167	497,525
Missouri	631	308	826,179
Montana	42	40	62,149
Nebraska	183	143	215,737
Nevada	17	17	42,223
New Hampshire	109	53	331,789
New Jersey	648	314	1,305,415
New Mexico	51	51	121,518
New York	7,772	3,560	32,227,563
North Carolina	235	168	663,103
North Dakota	29	28	26,492
Ohio	1,515	820	5,189,668
Oklahoma	318	310	1,380,178
Oregon	242	104	359,019
Pennsylvania	5,116	1,807	12,534,720
Rhode Island	372	64	454,667
South Carolina	308	155	322,908
South Dakota	53	51	45,361
Tennessee	323	323	1,239,344
Texas	670	666	2,728,550
Utah	22	21	37,289
Vermont	72	34	228,765
Virginia	249	231	672,468
Washington	334	150	440,595
West Virginia	382	176	452,225
Wisconsin	462	200	438,401
Wyoming	34	33	64,513
Total	31,701	17,475	103,887,984

TABLE 12.—CORPORATE RETURNS—DISTRIBUTION OF INCOME BY STATES FOR THE UNITED STATES.

[Income returns for the calendar year ended Dec. 31, 1917.]

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Ala.	3,470	2,313	66.66	$379,729,758	$319,299,240	$60,430,518	$2,683,292	$12,491,055	$15,174,347	0.71	1,157	33.34	$39,495,973	$44,027,829	$4,531,856
Alaska	212	93	43.87	6,432,220	5,434,676	997,554	45,562	204,298	249,860	.01	119	56.13	1,003,150	1,202,695	199,545
Ariz.	1,460	681	46.64	153,753,716	121,945,288	31,808,428	1,486,795	5,112,068	6,598,863	.31	779	53.36	7,910,202	10,927,709	3,017,507
Ark.	2,521	1,955	77.55	233,567,265	209,567,272	23,999,993	1,181,763	2,780,536	3,962,299	.19	566	22.45	13,286,975	14,615,121	1,328,146
Calif.	18,369	8,951	48.73	3,563,403,039	3,241,142,130	322,260,909	15,877,927	42,506,341	58,384,268	2.72	9,418	51.27	235,674,279	281,485,025	45,810,746
Colo.	7,618	3,539	46.46	673,894,965	577,133,647	96,761,318	4,743,980	9,912,117	14,656,097	.68	4,079	53.54	48,956,851	61,463,372	12,506,521
Conn.	4,976	3,263	65.57	1,578,754,496	1,396,898,951	181,855,545	7,999,281	36,743,412	44,742,693	2.09	1,713	34.43	104,108,815	114,122,812	10,013,997
Del.	1,071	616	57.52	810,771,861	682,294,433	128,477,428	5,891,878	23,262,737	29,154,615	1.36	455	42.48	12,234,950	20,332,859	8,097,909
D. C.	1,263	821	65.00	265,653,938	231,260,378	34,393,560	1,759,629	2,357,528	4,117,157	.19	442	35.00	11,230,568	12,944,624	1,714,056
Fla.	2,991	1,868	62.45	195,027,934	176,350,430	18,677,504	927,450	1,473,619	2,401,069	.11	1,123	37.55	31,608,322	37,096,960	5,488,638
Ga.	4,956	4,009	80.89	746,428,340	673,277,614	73,150,726	3,486,177	8,826,790	12,312,967	.57	947	19.11	61,898,474	67,594,447	5,695,973
Hawaii	617	417	67.58	165,807,789	127,804,922	38,002,867	1,402,490	9,978,511	11,381,001	.53	200	32.42	2,509,355	2,864,936	355,581
Idaho	1,889	1,084	57.38	136,418,190	121,466,771	14,951,419	733,739	1,763,713	2,497,452	.12	805	42.62	13,401,090	15,355,242	1,954,152
Ill.	22,389	14,399	64.31	7,676,129,612	6,542,362,526	1,133,783,726	53,593,281	165,425,538	219,018,819	10.23	7,990	35.69	408,337,235	451,077,084	42,739,849
Ind.	9,019	6,849	75.94	1,453,704,767	1,315,381,900	138,322,867	6,381,338	21,797,831	28,179,169	1.32	2,170	24.06	106,863,962	116,849,798	9,985,836
Iowa	9,288	6,423	69.15	837,831,971	759,982,658	77,849,313	3,760,362	8,756,966	12,517,328	.58	2,865	30.85	86,497,476	90,555,842	4,058,366
Kans.	4,604	3,680	79.93	803,041,896	681,645,684	121,396,212	5,954,921	13,656,954	19,611,875	.92	924	20.07	59,606,596	64,876,833	4,270,237
Ky.	5,580	3,853	69.05	652,238,827	569,373,083	82,895,744	3,845,351	13,545,372	17,390,723	.81	1,727	30.95	44,825,291	48,995,225	4,169,934
La.	4,096	3,113	76.00	734,690,111	646,421,493	88,178,618	4,178,419	13,379,220	17,557,639	.82	983	24.00	48,028,484	54,682,215	6,653,731
Me.	3,311	2,390	72.18	402,801,390	346,976,800	55,824,590	2,756,969	5,325,557	8,082,526	.38	921	27.82	22,297,897	25,773,511	3,475,614
Md.	4,210	2,897	68.16	949,855,393	839,963,810	109,891,583	5,326,249	13,373,544	18,699,793	.87	1,353	31.84	59,272,099	67,167,550	7,895,451
Miss.	13,799	9,849	71.37	5,023,176,479	4,191,441,155	831,735,324	40,442,865	96,781,840	137,224,705	6.40	3,950	28.63	325,363,706	351,903,741	26,540,035
Mich.	9,993	7,162	71.67	2,979,253,276	2,671,503,384	307,749,892	14,575,905	46,392,602	60,968,508	2.85	2,831	28.33	182,288,812	213,693,864	31,405,052
Minn.	9,486	7,235	76.27	2,216,876,197	1,943,428,530	273,447,667	13,014,902	35,883,368	48,898,270	2.28	2,251	23.73	150,251,711	169,113,049	18,861,338
Miss.	1,811	1,431	79.02	183,632,659	169,918,500	14,814,159	743,039	1,184,368	1,927,457	.09	380	20.98	16,105,509	17,502,868	1,397,359
Mo.	14,840	9,304	62.70	3,058,654,523	2,754,845,249	302,110,274	14,461,252	42,990,749	57,452,011	2.68	5,536	37.30	185,291,251	204,848,660	18,557,409
Mont.	3,774	2,430	64.39	235,705,706	204,403,129	31,302,657	1,535,490	2,355,826	3,891,316	.18	1,344	35.61	22,230,448	26,184,995	4,954,547
Nebr.	4,684	3,885	82.94	551,995,588	505,806,303	46,189,285	2,242,139	4,485,426	6,728,556	.31	799	17.06	30,670,212	33,489,071	2,809,859
Nev.	1,051	399	37.97	37,399,647	33,495,623	3,895,024	192,815	238,652	431,467	.02	652	62.03	5,894,113	8,570,568	2,676,455
N. H.	1,177	890	75.62	151,481,934	135,165,918	16,319,046	575,915	2,423,397	3,181,312	.15	287	24.38	13,146,053	14,451,022	1,304,969
N. J.	10,112	6,222	61.53	2,123,440,753	1,837,148,609	255,292,144	12,064,685	35,216,004	47,280,689	2.21	3,890	38.47	260,604,130	278,178,033	17,573,903

TABLE 12.—CORPORATE RETURNS—DISTRIBUTION OF INCOME BY STATES FOR THE UNITED STATES—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
N. Mex..	1,103	542	49.14	$77,131,581	$32,538,693	$44,592,888	$577,816	$2,526,876	$3,204,692	.15	561	50.86	$8,998,214	$11,334,544	$2,336,330
N. Y....	46,144	29,880	64.75	15,974,590,512	13,773,437,056	2,201,115,746	105,625,319	288,845,332	394,470,651	18.42	16,264	35.25	1,163,881,359	1,303,348,173	139,466,814
N. C....	5,155	3,986	77.32	608,770,100	607,161,979	91,608,121	1,121,725	16,228,372	20,353,098	.95	1,169	22.68	24,218,449	27,609,565	3,391,146
N. Dak..	3,124	2,559	81.91	149,014,213	139,218,605	9,795,608	434,318	1,710,368	2,144,686	.10	565	18.09	13,319,176	14,402,574	1,083,398
Ohio....	17,615	13,546	76.90	6,247,325,248	5,310,828,473	936,183,215	42,578,491	175,539,209	218,117,703	10.18	4,069	23.10	294,239,846	331,020,581	36,780,735
Okla....	7,364	3,872	52.58	602,833,776	525,855,544	76,978,232	3,670,938	10,736,817	14,475,725	.68	3,492	47.42	54,361,998	61,696,417	7,334,419
Oreg....	5,352	2,642	49.36	392,171,272	357,785,383	34,385,889	1,633,655	4,638,115	6,331,770	.30	2,710	50.64	51,815,922	60,219,313	8,403,391
Pa.....	20,834	13,544	65.00	8,859,256,551	7,383,784,912	1,476,497,279	64,589,457	323,313,222	387,325,679	18.10	7,290	35.00	399,296,467	453,344,135	54,047,668
R. I....	2,271	1,349	59.00	581,878,292	505,224,365	76,653,857	3,592,006	13,734,704	17,236,710	.81	931	41.00	33,628,582	36,431,402	2,802,820
S. C....	4,087	2,771	67.80	415,453,233	360,891,599	54,561,634	2,799,653	6,359,469	9,069,122	.42	1,316	32.20	18,702,507	20,373,326	1,670,819
S. Dak..	2,588	2,172	83.93	142,036,594	131,181,237	10,855,357	541,243	1,239,766	1,781,969	.08	416	16.07	7,776,882	8,506,469	729,587
Tenn....	4,714	3,565	75.63	719,234,291	680,463,314	68,770,977	3,203,257	9,548,714	12,841,971	.60	1,149	24.37	57,948,862	65,951,516	8,002,654
Texas...	9,039	6,974	77.15	1,627,958,668	1,419,766,831	208,191,837	10,178,341	25,825,050	36,004,391	1.68	2,065	22.85	106,577,299	119,182,357	12,605,058
Utah....	3,545	1,825	51.48	281,675,954	232,647,737	49,028,217	2,419,567	4,920,064	7,340,631	.34	1,720	48.52	38,535,640	43,921,358	5,385,718
Vt.....	936	719	76.82	114,273,705	101,643,596	12,630,109	618,326	1,582,261	2,200,582	.10	217	23.18	12,306,066	13,833,229	1,527,163
Va.....	6,012	3,863	64.25	772,007,180	635,029,365	136,977,815	6,911,188	12,036,862	18,948,380	.88	2,149	35.75	42,085,121	47,966,295	5,881,174
Wash....	9,043	4,942	54.65	851,129,494	766,828,962	84,300,532	4,068,514	10,074,808	14,143,322	.66	4,101	45.35	87,782,440	100,692,358	12,909,918
W. Va...	4,559	3,008	65.98	574,811,518	465,267,567	109,543,951	4,591,778	24,039,927	28,631,705	1.34	1,551	34.02	51,789,709	56,690,462	4,900,753
Wis.....	11,923	7,469	62.64	1,375,123,203	1,225,205,231	149,917,972	7,011,080	23,882,970	30,894,050	1.44	4,454	37.36	89,162,361	98,056,983	8,894,622
Wyo....	1,341	839	62.57	71,527,236	61,742,195	9,785,041	468,217	1,207,464	1,675,681	.08	502	37.43	4,913,453	6,322,257	1,408,804
Total..	351,426	232,079	66.04	79,549,004,891	68,809,644,680	10,739,360,211	503,6[illegible]	1,638,747,746	2,142,445,769	100.00	119,347	33.96	5,153,234,312	5,782,841,874	629,607,562

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

AGRICULTURE AND RELATED INDUSTRIES.

FARMING.—General, cotton, dairy, florists and nurserymen, fruit, garden and truck, hay. Operating agricultural machinery, and foresters, etc.
RELATED INDUSTRIES.—Fishing, ice harvesting, logging, poultry farming, stock farming, furs, feathers, etc.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama	95	49	51.58	$2,408,932	$2,082,170	$326,762	$16,632	$24,363	$40,995	0.20	46	48.42	$1,374,439	$1,527,107	$152,668
Alaska	7	2	28.57	94,420	93,112	1,308	78	.....	78	.01	5	71.43	57,507	111,099	53,592
Arizona	107	72	67.29	4,859,369	3,642,616	1,216,753	58,324	171,931	230,258	1.09	35	32.71	653,927	901,600	250,673
Arkansas	179	150	83.79	8,380,225	7,422,726	957,499	44,848	142,005	186,853	.91	29	16.21	565,507	697,929	132,422
California	1,163	634	54.51	81,519,816	69,532,044	11,987,772	583,579	1,454,973	2,044,552	9.63	529	45.49	12,780,803	16,596,277	3,815,474
Colorado	333	174	52.25	9,681,463	7,798,585	1,882,878	90,100	272,651	362,751	1.72	159	47.75	2,692,189	3,445,888	753,699
Connecticut	98	45	45.92	7,003,188	6,269,306	733,882	34,423	174,722	209,145	1.00	53	54.08	1,357,159	1,548,952	191,793
Delaware	24	12	50.00	201,756	185,350	15,406	924	.....	924	.01	12	50.00	1,066,518	1,141,610	75,092
Dist. of Columbia	12	9	75.00	538,991	480,331	58,660	3,484	5,596	8,780	.04	3	25.00	15,199	24,311	9,112
Florida	202	92	45.54	3,588,760	2,970,868	617,892	30,347	66,136	96,483	.47	110	54.46	1,147,656	1,749,695	602,039
Georgia	296	209	70.61	11,374,726	10,078,060	1,296,666	64,128	137,773	202,201	.95	87	29.39	1,758,791	2,105,520	346,726
Hawaii	88	75	85.23	54,731,009	37,615,734	17,115,275	634,756	6,420,162	7,054,918	33.81	13	14.77	354,043	428,981	74,938
Idaho	126	68	53.97	4,823,495	3,909,122	914,373	45,873	80,305	126,178	.61	58	46.03	3,162,076	3,592,732	430,656
Illinois	221	119	53.85	10,294,810	8,524,515	1,770,295	87,439	198,530	285,969	1.35	102	46.15	2,662,221	3,666,686	1,004,465
Indiana	115	67	58.26	3,599,922	3,434,154	165,768	8,694	7,682	16,376	.08	48	41.74	316,239	375,094	58,855
Iowa	126	84	66.67	4,168,886	3,659,491	509,395	25,416	93,585	119,001	.57	42	33.33	570,851	759,278	188,427
Kansas	45	31	68.89	3,237,051	2,914,609	322,442	16,192	28,021	44,213	.21	14	31.11	110,759	269,765	159,006
Kentucky	61	46	75.41	2,726,715	2,059,006	667,709	34,007	49,312	83,319	.41	15	24.59	92,329	144,435	52,106
Louisiana	330	231	70.00	38,878,436	33,059,279	5,828,157	285,896	880,238	1,177,134	5.72	99	30.00	3,019,983	3,517,888	497,905
Maine	84	44	52.38	2,565,041	2,014,169	550,872	27,423	52,266	79,689	.39	40	47.62	790,985	985,449	194,464
Maryland	68	38	55.88	4,309,163	3,516,142	793,021	35,871	212,885	248,756	1.19	30	44.12	164,388	365,713	201,325
Massachusetts	270	124	45.93	17,991,892	14,473,954	3,517,938	156,768	734,386	891,154	4.25	146	54.07	3,902,884	4,439,716	536,832
Michigan	218	103	47.25	9,663,416	8,068,876	1,594,540	74,217	110,208	184,425	.90	115	52.75	1,875,565	2,139,459	263,894
Minnesota	144	70	48.61	7,323,438	6,225,550	1,097,888	50,550	86,888	137,438	.67	74	51.39	1,430,489	1,737,887	307,398
Mississippi	133	102	76.69	6,892,714	5,961,873	2,030,841	97,916	72,520	170,436	.83	31	23.31	891,239	1,093,395	202,156

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Continued.

AGRICULTURE AND RELATED INDUSTRIES—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Missouri	182	104	57.14	$9,824,610	$7,895,763	$828,847	$37,850	$140,656	$178,506	.87	78	42.86	$1,917,137	$2,348,583	$431,446
Montana	321	176	54.83	7,789,631	6,371,600	1,418,031	66,219	93,644	159,863	.78	145	45.17	3,057,883	3,721,676	663,793
Nebraska	120	93	77.50	7,525,054	6,454,863	1,070,191	50,610	57,995	108,605	.53	27	22.50	1,920,161	2,098,130	177,969
Nevada	56	35	62.50	4,073,373	3,548,794	524,579	28,305	9,933	38,238	.19	21	37.50	829,608	1,108,030	278,422
New Hampshire	24	14	58.33	207,075	184,497	22,578	1,283	542	1,825	.07	10	41.67	31,765	55,013	23,248
New Jersey	171	85	49.71	13,015,033	10,795,315	2,249,718	96,150	551,642	647,792	3.09	86	50.29	1,802,908	1,992,675	189,767
New Mexico	108	60	55.56	6,881,816	5,920,958	960,858	50,117	49,560	99,677	.48	48	44.44	734,884	958,590	223,706
New York	431	221	51.28	93,048,558	83,743,702	9,304,856	439,243	1,450,485	1,889,728	8.96	210	48.72	16,146,902	17,690,860	1,543,958
North Carolina	119	79	66.39	4,307,641	3,888,418	419,223	22,311	13,571	35,882	.17	40	33.61	452,764	504,935	52,171
North Dakota	93	54	58.06	4,590,708	4,062,832	527,876	28,045	17,971	46,016	.22	39	41.94	263,059	380,963	117,904
Ohio	185	101	56.22	7,335,753	6,410,219	925,534	46,879	73,179	120,058	.58	81	43.78	1,450,666	2,027,365	576,699
Oklahoma	156	115	73.72	32,849,980	30,076,428	2,743,552	128,973	164,092	293,065	1.42	41	26.28	1,982,866	2,162,791	179,925
Oregon	292	135	46.23	19,331,779	16,731,543	2,600,236	119,314	473,977	593,291	2.82	157	53.77	2,602,773	3,189,426	586,653
Pennsylvania	177	84	47.46	14,628,536	13,341,345	1,287,191	60,585	75,497	136,082	.66	93	52.54	1,443,830	1,818,964	375,134
Rhode Island	19	9	47.37	909,340	788,282	121,058	6,868	6,586	13,454	.07	10	52.63	991,681	1,037,342	45,661
South Carolina	176	129	73.30	4,250,765	3,400,894	849,871	43,343	61,810	105,153	.51	47	26.70	548,386	645,042	96,656
South Dakota	70	46	65.71	1,735,751	1,444,748	291,003	15,494	9,255	24,749	.12	24	34.29	335,445	419,344	83,899
Tennessee	125	80	64.00	24,813,390	22,480,291	2,333,099	116,630	233,757	350,387	1.65	45	36.00	4,603,996	4,797,871	193,875
Texas	713	499	69.99	39,168,774	35,336,722	3,832,052	175,243	327,202	502,445	2.44	214	30.01	8,453,039	9,387,375	934,336
Utah	199	124	62.31	10,294,277	9,070,622	1,223,655	59,081	42,042	101,123	.49	75	37.69	1,320,505	1,625,580	305,075
Vermont	23	8	34.78	1,031,906	1,001,045	30,861	1,852	.....	1,852	.01	15	65.22	216,663	240,842	24,179
Virginia	150	81	54.00	13,953,333	12,291,615	1,661,718	80,823	211,442	292,265	1.38	69	46.00	479,380	619,970	140,590
Washington	568	255	44.89	24,955,429	21,445,116	3,510,313	161,963	271,047	433,010	2.11	313	55.11	6,454,236	8,284,766	1,830,530
West Virginia	135	73	54.08	2,741,848	2,260,763	481,085	24,607	33,652	58,259	.28	62	45.92	7,335	17,346	10,011
Wisconsin	229	121	52.84	9,974,798	8,712,433	1,262,365	61,725	154,097	215,822	1.02	108	47.16	874,412	1,138,911	264,499
Wyoming	273	199	72.89	13,341,232	11,933,948	1,407,284	58,822	371,570	430,392	2.06	74	27.11	1,568,930	2,051,028	482,098
Total	9,660	5,633	58.31	673,441,024	575,576,398	97,834,626	4,494,220	16,382,345	20,876,565	100.00	4,027	41.69	103,304,963	123,692,884	20,387,921

TABLE 14.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

MINING AND QUARRYING.

MINING.—General, coal, base metal, precious metal, and nonmetal, etc. QUARRYING.—General.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama	157	100	63.69	$73,894,200	$41,440,947	$32,453,253	$1,394,752	$7,803,524	$9,198,276	4.43	57	36.31	$2,822,396	$3,297,522	$475,126
Alaska	24	1	4.17	353,148	341,561	11,587	.....	.....	.....	.....	23	95.83	344,683	434,093	89,410
Arizona	264	33	13.64	64,647,432	41,533,525	23,113,907	1,061,803	4,189,154	5,250,962	2.52	228	86.36	2,309,403	4,272,369	1,962,961
Arkansas	71	47	66.20	4,617,414	4,209,534	407,880	20,202	40,582	60,784	.03	24	33.80	275,328	420,428	145,100
California	1,119	332	29.67	224,177,551	161,242,562	62,934,989	3,312,805	8,972,395	12,035,200	4.79	787	70.33	20,215,263	28,416,223	8,200,955
Colorado	875	216	24.69	87,925,432	69,886,405	18,039,027	850,939	2,823,157	3,674,116	1.76	659	75.31	9,433,552	13,356,429	3,917,877
Connecticut	33	15	39.47	2,112,145	1,990,049	122,096	6,637	518	7,205	.00	23	60.53	153,335	197,141	40,756
Delaware	25	10	40.00	8,275,066	6,165,449	2,109,617	103,787	33,871	137,658	.07	15	60.00	452,721	1,373,991	921,270
Dist. of Columbia	12	4	33.33	243,575	221,791	21,784	1,231	1,269	2,500	.00	8	66.67	89,033	107,109	18,071
Florida	17	9	52.94	709,613	607,789	101,824	5,534	8,752	14,336	.01	8	47.06	336,775	386,858	50,083
Georgia	43	14	32.56	1,284,151	1,202,403	81,748	4,770	2,247	7,017	.00	29	67.44	1,332,675	1,690,872	358,197
Hawaii	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	11,984	14,339	2,355
Idaho	133	47	35.34	11,782,104	9,024,105	2,757,999	126,047	512,864	638,911	.30	86	64.66	1,853,826	2,228,708	374,882
Illinois	487	327	67.15	216,302,969	185,058,600	31,244,369	1,373,325	6,902,312	8,275,637	3.98	160	32.85	7,748,472	9,644,789	1,896,317
Indiana	240	162	67.50	42,877,966	36,437,464	6,440,502	218,767	1,595,170	1,813,937	1.12	78	32.50	3,302,158	3,542,693	240,535
Iowa	146	91	62.33	18,950,073	17,381,129	1,568,944	72,362	278,595	350,957	.17	55	37.67	1,204,273	1,311,282	107,009
Kansas	234	117	50.00	119,977,474	105,068,483	14,908,991	712,927	2,141,358	2,854,285	1.36	117	50.00	8,306,023	9,844,190	538,167
Kentucky	365	251	68.77	40,035,120	31,274,541	8,810,579	336,324	2,395,163	2,731,487	1.32	114	31.23	3,679,123	4,276,456	597,333
Louisiana	149	70	46.98	19,221,714	13,869,197	5,352,517	285,179	548,946	834,125	.19	79	53.02	3,393,238	4,607,333	1,214,095
Maine	59	13	22.03	2,086,679	1,774,902	311,777	16,995	2,779	19,774	.01	46	77.97	444,206	669,355	225,149
Maryland	92	44	47.83	42,100,410	30,541,824	11,558,586	564,931	1,415,834	1,980,765	.91	48	52.17	817,886	966,246	148,360
Massachusetts	196	88	44.90	150,046,630	102,335,308	47,711,322	2,334,460	4,793,346	7,177,806	3.41	108	55.10	10,793,195	12,435,745	1,637,550
Michigan	106	46	43.40	48,917,428	34,249,866	14,667,562	715,573	1,822,860	2,538,433	1.21	60	56.60	5,815,521	6,477,956	662,435
Minnesota	197	81	41.12	152,948,065	120,588,367	32,359,698	1,243,606	7,487,578	8,731,184	5.68	116	58.88	5,296,740	6,197,669	900,929
Mississippi	7	4	57.14	73,687	63,423	10,264	524	1,539	2,063	.00	3	42.86	9,875	20,314	10,439
Missouri	530	245	46.23	99,759,140	76,009,713	23,749,427	1,105,042	4,023,534	5,128,576	2.46	285	53.77	15,699,985	19,089,222	3,389,237

TABLE 14.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Con.

MINING AND QUARRYING—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Montana	239	64	26.78	$28,882,851	$21,202,723	$7,680,128	$359,962	$360,885	$1,011,847	$0.50	175	73.22	$1,784,467	$3,026,160	$2,241,693
Nebraska	39	18	46.15	4,839,461	4,027,739	811,722	38,012	120,587	158,599	.08	21	53.85	370,020	396,050	26,030
Nevada	207	45	21.74	5,242,985	4,316,632	926,353	47,014	71,561	118,575	.06	162	78.26	1,881,103	3,546,512	1,665,409
New Hampshire	8	4	50.00	95,391	94,210	1,181	71	.....	71	.00	4	50.00	41,547	42,727	1,180
New Jersey	178	61	34.27	16,364,982	14,072,662	2,292,320	121,231	166,698	287,979	.09	117	65.73	5,430,326	5,816,328	386,002
New Mexico	79	18	22.78	27,550,710	18,053,206	9,497,534	429,488	1,857,531	2,287,019	1.10	61	77.22	4,136,148	5,662,542	1,526,394
New York	608	285	46.88	577,131,391	417,995,918	159,135,473	7,682,433	23,400,351	31,082,784	13.88	323	53.12	26,259,783	34,077,776	7,817,993
North Carolina	29	13	44.83	1,937,485	1,636,676	300,809	16,013	9,664	25,677	.01	16	55.17	360,995	456,525	95,530
North Dakota	11	8	72.73	271,564	245,729	25,835	1,494	928	2,422	.00	3	27.27	52,040	62,527	10,487
Ohio	758	561	74.01	313,342,687	224,450,322	88,892,365	3,885,679	20,068,034	23,953,713	11.53	197	25.99	9,619,071	14,615,526	4,996,455
Oklahoma	976	575	58.91	156,256,782	119,569,595	36,687,187	1,735,792	4,484,865	6,220,567	2.96	401	41.09	12,103,479	15,946,186	3,836,707
Oregon	66	20	30.30	1,635,262	1,307,949	327,373	17,699	5,577	23,276	.01	46	69.70	334,621	676,234	141,613
Pennsylvania	1,463	1,050	71.77	618,150,706	459,140,755	159,009,951	7,097,490	32,961,151	40,058,641	19.27	413	28.23	25,267,842	27,200,288	1,932,446
Rhode Island	10	5	50.00	515,758	440,604	75,054	3,469	17,242	20,651	.02	5	50.00	157,268	171,277	14,009
South Carolina	19	10	52.63	805,278	755,570	49,708	2,906	1,280	4,186	.00	9	47.37	33,449	65,286	31,837
South Dakota	30	5	16.67	591,854	509,889	81,965	4,189	12,294	16,474	.01	25	83.33	374,255	430,052	55,797
Tennessee	172	117	68.02	34,647,298	30,775,930	3,871,368	182,987	616,777	798,864	.38	55	31.98	5,788,656	9,968,463	4,179,807
Texas	291	153	52.58	126,241,151	83,417,173	42,823,978	2,133,138	7,443,615	9,576,753	3.12	138	47.42	2,924,781	4,197,993	1,273,212
Utah	460	108	23.48	76,099,020	51,173,888	24,925,132	1,249,558	2,610,401	3,859,767	1.83	352	76.52	9,649,411	11,177,366	1,527,955
Vermont	22	14	63.64	6,985,438	6,186,772	798,666	43,032	65,272	109,304	.03	8	36.36	471,585	564,749	93,164
Virginia	134	86	64.18	16,398,441	7,928,904	8,469,537	396,928	546,978	943,906	.51	48	35.82	3,987,102	4,417,011	429,909
Washington	471	62	13.16	15,908,599	14,114,730	1,793,869	81,470	164,472	245,942	.12	409	86.84	5,041,407	6,813,618	1,772,211
West Virginia	865	624	72.14	192,982,377	138,563,858	54,418,519	2,213,313	14,994,059	17,237,372	8.33	241	27.86	4,158,682	5,146,994	988,312
Wisconsin	129	51	39.53	16,678,292	13,811,861	2,866,431	129,208	282,281	411,489	.20	78	60.47	1,311,581	1,642,304	330,723
Wyoming	98	44	44.90	14,380,219	11,576,324	2,803,895	126,409	275,708	402,117	.20	54	55.10	338,836	741,933	403,097
Total	12,949	6,371	49.20	3,686,300,228	2,737,883,616	948,416,612	43,791,458	168,573,561	212,365,019	100.00	6,578	50.80	228,239,189	292,141,759	63,902,570

TABLE 15.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

(Income returned for the calendar year ended Dec. 31, 1917.)

MANUFACTURING.

MANUFACTURING.—Food, liquors, and tobacco, textiles and textile products, leather and leather products, rubber and rubberproducts, lumber and wood products, paper and paper products, printing and related industries, chemicals, stone, clay, and glass products, metal and metal products, etc.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Percent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit
Alabama	674	479	71.07	$122,772,063	$105,907,803	$16,864,260	$765,806	$3,234,559	$4,000,365	0.30	195	28.93	$13,324,161	$14,547,499	$1,223,338
Alaska	26	15	57.70	1,844,934	1,438,324	406,610	15,341	164,652	179,973	.01	11	42.30	275,277	296,469	21,192
Arizona	87	55	63.22	12,361,135	11,252,252	1,108,883	53,402	137,934	191,336	.01	32	36.78	1,660,676	1,743,711	83,035
Arkansas	378	315	83.33	80,304,225	69,703,205	10,601,020	540,304	951,032	1,491,336	.11	63	16.67	5,025,757	5,153,162	127,405
California	2,671	1,645	61.59	1,816,757,030	1,729,856,375	86,900,655	3,892,504	17,740,634	21,633,138	1.63	1,026	38.41	45,845,321	51,763,638	5,918,317
Colorado	769	494	64.24	237,340,217	193,689,304	43,650,913	2,202,012	3,975,768	6,177,780	.46	275	35.76	7,870,867	8,835,135	964,268
Connecticut	1,570	1,040	66.33	1,041,678,802	884,049,638	157,638,164	5,496,436	32,273,271	37,679,707	2.84	560	35.67	37,529,623	43,688,002	6,158,379
Delaware	219	165	75.34	718,979,979	605,335,112	113,644,867	5,163,640	21,737,147	26,900,757	2.03	54	24.66	5,122,634	10,158,574	5,035,940
District of Columbia	178	117	65.73	39,151,916	36,303,986	2,847,930	142,627	360,181	502,808	.04	61	34.27	2,958,217	3,337,323	379,106
Florida	498	306	61.45	52,000,876	47,079,961	4,920,915	251,565	381,717	633,282	.04	192	38.55	10,297,566	11,631,774	1,334,208
Georgia	1,058	869	82.13	297,937,247	265,979,627	31,957,620	1,496,773	5,217,916	6,714,689	.50	189	17.87	23,917,169	25,195,674	1,248,505
Hawaii	120	84	70.00	60,222,670	49,562,735	10,659,935	244,849	2,828,962	3,073,811	.23	36	30.00	216,279	249,583	33,304
Idaho	157	103	65.61	53,163,314	48,371,574	4,791,740	235,240	566,123	801,363	.06	54	34.39	2,289,714	2,579,448	289,734
Illinois	6,536	4,744	72.58	3,860,760,554	3,130,652,618	730,107,936	35,042,643	112,965,874	147,968,517	11.16	1,792	27.42	140,170,997	151,830,461	11,659,464
Indiana	2,525	1,851	73.30	853,900,761	767,023,166	86,877,595	3,959,436	16,206,644	20,266,080	1.53	674	26.70	51,404,305	55,183,418	3,779,113
Iowa	1,423	921	64.72	276,756,955	249,014,745	27,742,210	1,293,678	4,642,877	5,936,555	.45	502	35.28	24,024,222	24,350,421	326,199
Kansas	501	392	78.24	183,970,466	162,542,338	21,428,128	1,041,124	2,748,457	3,789,581	.29	109	21.76	20,632,396	21,520,780	888,384
Kentucky	1,153	850	73.72	238,155,416	209,348,153	28,807,263	1,276,866	6,150,668	7,427,534	.56	303	26.28	13,230,768	14,096,788	866,020
Louisiana	782	607	77.62	259,209,288	224,191,218	35,015,070	1,643,262	5,651,327	7,294,589	.55	175	22.38	17,126,479	18,940,451	1,813,972
Maine	986	699	70.89	198,060,740	163,587,683	34,482,057	1,711,799	3,694,280	5,406,079	.41	287	29.11	7,012,855	7,652,663	639,808
Maryland	1,050	788	75.05	409,270,247	357,046,671	43,223,576	2,042,529	6,695,362	8,737,891	.66	262	24.95	24,282,593	26,176,179	1,893,586
Massachusetts	4,732	3,499	73.94	2,894,211,591	2,320,299,932	573,911,659	28,037,926	70,544,293	98,582,219	7.43	1,233	26.06	124,798,762	135,272,073	10,473,371
Michigan	3,070	2,266	73.81	1,875,099,606	1,667,904,049	207,195,557	9,853,412	30,846,879	40,700,291	3.06	804	26.19	84,249,853	96,760,683	12,510,830
Minnesota	2,069	1,602	77.43	736,852,420	669,177,496	67,674,924	2,996,981	14,502,803	17,499,784	1.33	467	22.57	79,414,118	88,698,009	9,283,891
Mississippi	388	299	77.06	83,921,042	75,776,524	8,144,518	404,630	866,369	1,270,999	.09	89	22.94	8,495,209	9,107,912	612,703

TABLE 15.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Continued.

MANUFACTURING—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Missouri	2,593	1,967	75.68	$1,243,810,245	$1,118,500,544	$125,309,701	$5,760,492	$22,630,838	$28,391,330	2.14	632	24.32	$53,109,538	$57,350,228	$4,240,690
Montana	268	192	71.64	21,657,109	22,104,297	2,552,812	130,389	200,303	330,692	.02	76	28.36	3,347,846	3,732,472	384,626
Nebraska	509	365	71.71	117,088,816	110,567,184	6,521,632	310,966	954,476	1,265,442	.10	144	28.29	6,532,738	7,323,989	791,251
Nevada	53	33	62.26	1,481,175	1,323,022	158,153	8,348	19,026	27,374	.002	20	37.74	1,208,405	1,536,209	237,804
New Hampshire	366	281	76.77	101,675,403	90,912,900	10,762,503	483,075	2,177,258	2,660,333	.20	85	23.23	7,229,855	8,156,690	926,835
New Jersey	2,908	2,113	72.66	1,358,247,245	1,188,321,017	169,926,228	7,982,745	27,263,947	35,246,692	2.65	795	27.34	69,277,318	76,359,662	7,082,344
New Mexico	80	51	63.75	3,000,174	2,820,054	181,120	10,792	1,292	12,084	.001	29	36.25	747,380	844,974	97,594
New York	13,536	9,878	72.95	8,372,842,302	7,437,928,085	934,914,217	44,141,671	165,572,221	209,713,892	15.80	3,658	27.05	373,829,042	407,556,616	33,727,574
North Carolina	1,335	1,136	85.09	451,219,842	390,754,253	60,465,589	2,625,144	14,009,263	16,634,407	1.25	199	14.91	11,189,522	12,072,329	882,807
North Dakota	158	105	66.45	10,066,446	9,444,165	622,281	32,141	37,888	70,029	.005	53	33.55	1,733,520	1,934,896	201,376
Ohio	5,717	4,434	77.56	3,739,490,594	3,056,802,641	682,687,953	30,956,108	131,834,591	162,790,699	12.28	1,283	22.44	132,960,830	145,574,893	12,614,063
Oklahoma	565	419	74.16	178,665,825	162,288,618	16,377,207	749,203	3,210,877	3,951,080	.30	146	25.84	10,303,855	11,209,011	905,156
Oregon	768	515	67.06	144,603,183	130,026,451	14,576,732	673,572	2,562,971	3,236,543	.24	253	32.94	10,470,914	11,744,631	1,273,717
Pennsylvania	6,227	4,873	78.26	5,390,725,842	4,328,232,933	981,492,909	40,686,187	265,918,465	306,604,652	23.11	1,354	21.74	158,862,895	178,842,208	19,979,313
Rhode Island	735	565	76.87	424,961,036	365,426,569	58,534,467	2,625,829	11,871,334	14,497,163	1.10	170	23.13	11,679,960	12,833,559	1,153,599
South Carolina	602	477	79.24	239,796,475	208,302,259	31,494,216	1,555,987	4,323,892	5,839,879	.44	125	20.76	8,865,451	9,393,287	527,836
South Dakota	186	138	74.19	12,732,805	11,930,100	802,705	41,162	127,289	168,451	.012	48	25.81	1,313,148	1,451,837	138,689
Tennessee	1,132	854	75.44	295,542,725	266,875,100	28,667,625	1,320,414	4,946,113	6,275,527	.47	278	24.56	20,730,696	22,013,082	1,282,386
Texas	1,401	1,068	76.23	454,004,640	399,443,836	54,561,804	2,641,357	7,194,153	9,835,510	.74	333	23.77	29,700,572	31,874,848	2,174,276
Utah	353	247	70.00	55,190,325	48,541,651	7,657,674	365,597	1,111,497	1,477,094	.11	106	30.00	3,914,114	4,769,593	855,479
Vermont	310	236	76.13	57,150,006	49,184,175	7,965,831	373,086	1,300,697	1,673,783	.13	74	23.87	7,966,535	8,412,970	446,435
Virginia	1,034	781	75.53	235,908,818	190,479,205	45,519,643	2,249,694	4,365,719	6,615,413	.50	253	24.47	14,713,621	16,718,530	2,004,909
Washington	1,392	994	71.41	290,790,979	252,680,368	38,110,671	1,877,526	4,371,214	6,248,740	.47	398	28.59	21,836,966	24,256,928	2,419,962
West Virginia	644	480	74.53	198,169,094	168,168,569	30,000,525	1,430,540	4,389,795	5,820,335	.44	164	25.47	8,178,548	10,203,868	2,025,320
Wisconsin	3,047	2,318	77.05	735,231,548	639,542,310	95,689,238	4,352,063	18,216,890	22,568,953	1.70	699	22.95	41,617,185	44,933,730	3,316,545
Wyoming	97	63	64.95	5,781,722	5,026,528	755,194	39,165	111,754	150,919	.01	34	35.05	302,373	320,598	18,225
Total	79,642	58,788	73.81	40,437,716,898	34,701,711,263	5,736,005,635	263,058,008	1,063,902,472	1,326,960,480	100.00	20,854	26.19	1,762,918,585	1,940,191,468	177,272,883

TABLE 16.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

(Income return for the calendar year ended Dec. 31, 1917.)

CONSTRUCTION.

CONSTRUCTION.—Planning and supervising, excavating, equipping and installing, wrecking, raising, and moving.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama	61	36	59.02	$3,900,522	$3,667,910	$232,612	$10,412	$64,442	$74,854	0.24	25	40.98	$1,377,524	$1,695,963	$318,439
Alaska	2	2	100.00	49,290	47,523	1,767	106	.....	106	.....	.....	.....	.....	.....	.....
Arizona	17	13	76.47	930,614	874,737	55,877	3,172	3,010	6,182	.02	4	23.53	265,910	272,499	6,589
Arkansas	15	9	60.00	523,975	447,300	76,675	3,972	8,987	12,959	.05	6	40.00	214,746	297,095	82,349
California	417	257	61.63	39,668,704	33,393,846	6,274,858	296,628	969,774	1,266,402	4.05	160	38.37	10,069,793	12,340,993	2,271,200
Colorado	115	72	62.61	4,055,122	3,603,854	451,268	22,890	35,075	57,965	.19	43	37.39	698,887	791,716	92,829
Connecticut	257	188	73.15	37,218,174	34,195,518	3,022,656	145,150	421,913	567,063	1.81	69	26.85	5,179,790	5,194,557	14,767
Delaware	43	28	65.12	5,069,759	4,288,415	781,344	37,741	166,166	203,907	.65	15	34.88	1,327,945	1,398,395	70,450
District of Columbia	58	46	79.31	2,841,637	2,618,446	223,191	11,828	8,961	20,789	.07	12	20.69	1,106,113	1,187,885	81,772
Florida	48	29	60.42	2,478,128	2,356,945	121,183	6,606	1,073	7,679	.02	19	39.58	609,454	780,952	171,498
Georgia	89	65	73.03	8,387,355	7,916,026	471,329	24,084	33,432	57,516	.19	24	26.97	1,496,684	1,589,988	93,304
Hawaii	10	9	90.00	1,976,007	1,700,622	275,385	13,311	58,398	71,709	23	1	10.00	63,562	91,955	28,393
Idaho	15	8	53.33	282,242	249,007	33,235	1,994	.....	1,994	.01	7	46.67	264,872	294,777	29,905
Illinois	913	600	65.72	99,950,632	92,021,459	7,929,173	356,860	791,941	1,148,801	3.76	313	34.28	19,206,636	20,654,858	1,448,222
Indiana	296	196	66.22	16,122,952	15,228,347	894,605	42,436	123,119	165,555	.54	100	33.78	4,376,388	4,919,917	543,529
Iowa	161	106	65.84	14,384,864	13,524,063	860,801	42,587	86,495	129,082	.42	55	34.16	2,674,920	3,017,201	342,281
Kansas	59	31	52.54	2,074,072	1,845,344	228,728	11,035	28,100	39,135	.13	28	47.46	601,987	862,646	260,659
Kentucky	122	79	64.55	6,355,636	6,056,491	299,145	15,989	8,436	24,425	.08	43	35.25	9,931,562	10,085,119	154,557
Louisiana	101	60	59.41	4,715,717	4,216,884	498,833	21,041	161,617	182,658	.59	41	40.59	1,997,591	2,216,169	218,578
Maine	101	69	68.32	6,288,967	5,480,904	808,063	38,441	109,128	147,569	.48	32	31.68	1,186,944	1,457,510	270,566
Maryland	149	98	65.77	21,533,499	19,047,789	2,485,710	101,545	703,311	804,856	2.60	51	34.23	4,553,862	4,556,340	2,478
Massachusetts	604	401	66.39	73,383,458	66,977,062	6,406,396	32,032	1,169,974	1,202,006	4.70	203	33.61	25,643,268	27,623,700	1,980,432
Michigan	371	245	66.04	62,448,336	52,370,014	10,078,322	459,681	2,226,753	2,677,434	11.40	126	33.96	5,176,625	5,741,831	565,206
Minnesota	236	160	67.80	18,123,882	16,886,545	1,237,337	59,943	162,216	222,159	.71	76	32.20	7,383,856	7,971,051	587,195
Mississippi	17	7	41.18	473,695	408,617	65,078	3,877	465	4,342	.01	10	58.82	332,039	404,994	72,955

TABLE 16.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Contd.

CONSTRUCTION—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Missouri	465	310	66.67	$31,513,673	$29,731,037	$1,782,636	$86,578	$229,332	$315,910	1.01	155	33.33	$6,335,508	$7,086,711	$751,203
Montana	75	55	73.33	4,224,725	3,950,570	274,155	13,489	53,826	67,315	.21	20	26.67	419,280	472,808	53,528
Nebraska	90	63	70.00	8,568,275	7,876,940	691,335	32,979	31,718	64,697	.21	27	30.00	960,424	1,098,053	137,629
Nevada	6	4	66.67	39,256	36,994	2,262	136	.....	136	.....	2	33.33	389,895	393,435	6,540
New Hampshire	21	16	76.19	598,868	560,498	38,370	2,281	343	2,624	.01	5	23.81	93,778	102,845	9,067
New Jersey	535	374	69.91	61,316,075	57,060,322	4,255,753	192,831	399,140	591,971	1.94	161	30.09	8,837,918	9,939,654	1,101,736
New Mexico	5	3	60.00	68,709	64,945	3,764	226	.....	226	.....	2	40.00	62,708	109,918	47,210
New York	2,330	1,428	61.29	325,956,278	288,750,701	37,205,577	1,600,471	8,916,710	10,517,181	33.88	902	38.71	69,439,484	77,122,489	7,683,005
North Carolina	59	49	83.05	3,592,241	3,433,349	158,892	7,048	45,189	52,237	.17	10	16.95	578,491	614,075	35,674
North Dakota	22	17	77.27	960,561	907,733	52,828	3,035	2,249	5,284	.02	5	22.73	96,364	114,098	17,734
Ohio	796	554	69.60	96,374,385	84,548,235	11,826,150	559,256	1,823,734	2,382,990	7.62	242	30.40	14,690,115	15,719,645	1,029,530
Oklahoma	121	78	64.46	3,902,602	3,577,176	325,426	15,222	48,666	63,888	.21	43	35.54	1,634,015	1,902,037	268,022
Oregon	125	69	55.20	5,023,838	4,080,873	942,965	44,766	183,575	228,341	1.36	56	44.80	6,391,758	6,865,677	473,919
Pennsylvania	645	437	67.75	157,381,400	144,460,620	12,920,780	545,204	3,308,785	3,853,989	12.43	208	32.25	33,071,969	34,511,703	1,439,734
Rhode Island	63	52	82.54	4,847,334	4,594,079	253,255	11,096	69,912	81,008	.26	11	17.46	987,427	1,084,471	97,044
South Carolina	30	14	46.67	3,085,894	2,978,887	107,007	5,002	23,641	28,643	.09	16	53.33	351,879	371,215	19,336
South Dakota	32	23	71.88	1,074,855	1,012,852	62,003	2,979	4,027	7,006	.02	9	28.12	147,653	162,819	15,166
Tennessee	121	76	62.81	5,795,375	5,494,176	301,199	15,143	25,871	41,014	.13	45	37.19	2,573,570	2,913,500	339,930
Texas	134	85	63.43	10,301,967	9,200,054	1,101,913	51,616	69,596	121,212	.40	49	36.57	3,848,945	4,079,768	230,823
Utah	64	41	64.06	3,354,058	3,093,775	260,283	13,537	14,155	27,692	.09	23	35.94	1,513,439	1,585,659	72,220
Vermont	10	9	90.00	483,566	455,995	39,571	1,696	2,306	4,002	.01	1	10.00	21,863	26,867	5,004
Virginia	114	89	78.07	31,200,264	26,544,450	4,655,814	296,634	988,683	1,195,317	3.84	25	21.93	1,089,315	1,320,902	231,587
Washington	185	111	60.00	26,456,705	25,119,389	1,337,316	58,112	308,779	366,891	1.18	74	40.00	7,057,188	7,757,949	700,761
West Virginia	113	86	76.11	4,092,787	3,792,512	300,275	15,310	21,913	37,223	.12	27	23.89	1,113,969	1,269,733	155,764
Wisconsin	283	201	71.05	28,504,893	26,427,390	2,077,503	91,559	454,036	545,595	1.76	82	28.98	4,082,566	4,448,766	366,200
Wyoming	22	15	68.18	899,228	804,646	94,582	4,398	21,283	25,681	.08	7	31.82	120,020	170,856	50,836
Total	10,743	7,073	65.84	1,252,798,052	1,127,981,867	124,816,185	5,334,965	24,390,255	29,725,220	100.00	3,670	34.16	271,649,409	296,693,764	25,044,355

TABLE 17.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES, BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

TRANSPORTATION AND OTHER PUBLIC UTILITIES.

TRANSPORTATION.—Rail, steam and electricity; water and related services.

OTHER PUBLIC UTILITIES.—Electricity and gas, express companies, pipe lines, telegraph and telephone companies, etc.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama	191	127	66.49	$25,900,814	$23,267,303	$2,633,511	$141,839	$69,089	$201,928	0.16	64	33.51	$1,901,157	$2,382,958	$481,801
Alaska	21	14	66.67	367,503	264,697	102,806	5,907	4,347	10,254	.01	7	33.33	85,130	93,639	8,509
Arizona	82	60	73.17	17,108,837	15,791,091	1,317,746	64,638	24,988	89,626	.08	22	26.83	347,416	438,212	90,796
Arkansas	170	102	60.00	6,967,956	6,160,892	807,064	43,955	7,876	51,831	.04	68	40.00	3,343,198	3,690,920	347,722
California	1,254	835	66.59	227,001,913	186,109,852	40,892,061	2,300,128	2,556,591	4,856,719	3.73	419	33.41	18,941,443	22,670,848	3,729,405
Colorado	348	217	62.36	66,070,481	57,122,433	8,948,048	429,551	357,029	786,580	.66	131	37.64	8,939,006	9,789,909	850,903
Connecticut	307	236	76.87	58,132,703	50,703,081	7,429,622	368,019	69,251	437,270	.36	71	23.13	5,280,379	6,103,769	822,390
Delaware	54	34	62.96	5,261,024	4,274,749	986,272	53,895	6,361	60,256	.05	20	37.04	713,169	873,040	159,871
Dist. of Columbia	109	74	67.89	126,485,874	105,407,300	21,078,574	1,127,922	627,978	1,755,900	1.38	35	32.11	961,101	1,052,742	91,641
Florida	219	150	68.49	18,794,862	15,601,898	3,192,964	154,338	106,208	260,546	.22	69	31.51	1,689,283	2,219,891	530,608
Georgia	325	246	75.69	64,632,141	55,230,979	9,401,162	453,180	331,555	785,035	.65	79	24.31	3,456,723	4,334,117	877,394
Hawaii	41	30	73.17	9,739,834	7,051,579	2,679,255	132,398	31,302	163,700	.14	11	26.83	371,847	463,290	91,443
Idaho	132	73	55.30	4,396,127	3,763,817	632,310	33,043	31,535	64,578	.05	59	44.70	863,947	1,195,366	331,419
Illinois	1,586	1,123	70.81	935,108,552	816,913,467	118,195,085	6,077,101	8,472,571	14,549,672	11.64	463	29.19	41,402,164	48,527,945	7,125,781
Indiana	836	592	70.81	96,699,424	85,109,682	10,589,742	590,466	776,674	1,277,140	1.06	244	29.19	14,244,154	16,323,673	2,079,519
Iowa	1,081	651	60.22	33,433,450	28,999,931	4,433,519	236,900	138,879	375,779	.30	430	39.78	6,192,641	6,683,526	490,885
Kansas	556	400	71.94	216,718,982	156,130,402	60,588,580	3,019,428	6,258,881	9,278,309	7.48	156	28.06	10,308,467	10,968,749	660,282
Kentucky	519	351	67.61	109,329,490	86,133,995	23,195,495	1,203,733	1,440,297	2,644,030	2.11	168	32.39	2,495,137	3,754,640	1,259,503
Louisiana	259	183	70.66	40,585,258	33,150,524	7,434,734	375,415	669,915	1,045,339	.84	76	29.34	4,674,979	5,410,079	735,100
Maine	435	310	71.26	41,538,698	36,035,556	5,503,142	277,728	8,585	286,313	.23	125	28.74	2,569,853	2,862,675	292,822
Maryland	325	224	68.92	215,613,935	198,359,959	17,253,976	905,045	1,553,086	2,478,131	1.16	101	31.08	7,649,880	8,412,883	763,063
Massachusetts	981	714	72.78	249,347,755	199,708,912	49,638,843	2,184,100	1,833,506	4,017,606	3.15	267	27.22	17,805,983	20,024,990	2,219,007
Michigan	695	465	66.91	195,997,400	181,315,128	14,682,272	818,481	812,650	1,631,131	.86	230	33.09	23,313,885	25,724,288	2,410,463
Minnesota	598	495	82.78	463,778,432	365,645,245	98,133,187	5,082,969	6,287,124	11,370,093	9.07	103	17.22	6,373,587	7,171,784	798,197

TABLE 17.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES, BY STATES, FOR THE UNITED STATES—Contd.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Mississippi	90	56	62.22	$7,380,217	$6,346,678	81,033,539	$51,532	$2,899	$54,431	.05	34	37.78	$678,570	$770,939	$92,369
Missouri	799	528	66.08	294,415,720	261,128,711	33,287,009	1,895,391	1,379,188	3,274,579	1.69	271	33.92	16,413,873	18,033,995	1,620,122
Montana	226	143	63.27	18,162,246	13,306,924	4,855,322	242,070	13,913	255,983	.21	83	36.73	1,601,400	1,935,424	334,024
Nebraska	471	362	76.86	28,091,847	24,026,354	4,065,493	199,936	66,780	266,716	.22	109	23.14	1,981,596	2,179,181	197,585
Nevada	50	25	50.00	2,695,381	2,152,399	542,982	29,603	4,747	34,350	.03	25	50.00	172,442	194,095	21,653
New Hampshire	179	133	74.30	8,276,352	6,311,814	1,964,538	96,267	39,198	135,465	.11	46	25.70	1,551,147	1,624,611	73,464
New Jersey	635	442	69.61	129,681,516	106,522,122	23,159,394	1,127,607	607,260	1,734,867	1.45	193	30.39	8,115,010	9,086,204	971,184
New Mexico	58	39	67.24	1,294,457	1,193,373	101,084	5,912	2,548	8,460	.01	19	32.76	234,659	372,269	137,610
New York	3,038	2,260	74.39	2,265,758,642	1,845,141,433	420,617,209	20,615,605	8,305,114	28,920,719	24.11	778	25.61	51,100,688	58,948,176	7,847,488
North Carolina	398	305	76.63	69,899,542	54,498,686	15,400,856	757,714	246,577	1,004,291	.84	93	23.37	1,917,345	2,890,513	973,168
North Dakota	378	285	75.40	18,487,199	17,888,713	598,486	32,066	15,465	47,531	.04	93	24.60	2,595,738	2,727,208	131,470
Ohio	1,378	1,022	74.17	331,434,136	278,293,204	53,145,932	2,577,387	6,912,793	9,490,180	7.69	356	25.83	35,526,156	40,532,273	5,306,117
Oklahoma	314	237	75.48	27,005,160	22,768,165	4,236,995	204,806	562,769	767,665	.62	77	24.52	7,921,082	8,426,263	505,181
Oregon	508	313	61.61	33,448,027	31,749,446	1,698,581	88,207	104,295	192,502	.15	195	38.39	5,948,009	7,436,416	1,488,407
Pennsylvania	2,157	1,607	74.50	1,076,355,046	939,908,820	136,446,226	7,290,760	4,275,652	11,566,412	9.08	550	25.50	28,342,970	32,879,408	4,536,438
Rhode Island	84	55	65.48	9,523,981	7,736,597	1,787,384	98,456	68,262	166,718	.09	29	34.52	6,873,443	7,402,385	528,942
South Carolina	266	192	72.18	6,169,285	5,361,287	807,998	43,724	13,019	56,743	.05	74	27.82	1,064,956	1,300,526	235,570
South Dakota	342	281	82.16	11,519,224	10,973,990	545,234	24,904	141,990	166,894	.14	61	17.84	761,477	793,412	31,935
Tennessee	412	301	73.06	55,387,187	48,800,196	6,581,991	363,268	316,630	679,898	.37	111	26.94	5,643,162	6,179,178	536,016
Texas	859	570	66.36	182,313,512	149,983,123	32,330,389	1,705,772	1,447,981	3,153,753	2.50	289	33.64	15,869,680	19,780,415	3,910,735
Utah	167	107	64.07	9,674,460	6,936,020	2,738,440	131,050	391,281	522,331	.42	60	35.93	8,246,138	8,257,351	11,213
Vermont	142	99	69.72	14,432,371	13,188,686	1,243,685	72,056	22,569	94,625	.05	43	30.28	2,096,042	2,747,790	651,748
Virginia	407	267	65.60	157,589,712	120,738,876	36,841,836	1,632,667	1,872,673	3,805,340	3.02	140	34.40	7,581,412	8,298,405	716,993
Washington	694	455	65.56	56,341,662	49,548,127	6,793,535	337,566	721,575	1,059,141	.85	239	34.44	6,846,477	7,913,262	1,066,785
West Virginia	312	201	64.42	12,337,417	10,025,360	2,312,057	113,554	40,975	154,529	.13	111	35.58	6,553,745	7,065,131	511,386
Wisconsin	884	644	72.85	61,688,281	51,980,052	9,708,229	540,452	399,190	939,642	.64	240	27.15	4,079,368	4,389,680	310,312
Wyoming	70	38	54.28	1,852,865	1,683,185	169,680	8,916	7,578	16,494	.01	32	45.72	487,410	635,882	148,472
Total	26,442	18,673	70.61	8,111,268,817	6,807,444,813	1,303,824,004	66,507,817	60,450,199	127,048,016	100.00	7,769	29.39	413,828,414	473,973,325	60,144,911

TABLE 18.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES, BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

TRADE.

TRADE.—Wholesale and retail.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama	1,133	923	81.47	$135,358,188	$131,024,025	$4,334,163	$178,876	$1,190,068	$1,368,944	.41	210	18.53	$13,307,310	$14,018,408	$711,098
Alaska	42	33	78.57	2,891,882	2,616,862	275,020	14,331	14,449	28,780	.01	9	21.43	189,966	195,739	5,773
Arizona	311	263	84.57	46,625,393	43,246,184	3,379,209	166,936	378,407	545,343	.16	48	15.43	2,220,340	2,357,070	136,730
Arkansas	791	721	91.15	121,412,271	112,360,246	9,052,025	423,991	1,477,399	1,901,390	.56	70	8.85	3,028,671	3,139,899	111,228
California	3,414	2,579	75.54	948,290,226	885,237,225	63,053,001	3,006,923	9,219,834	12,226,757	3.61	835	24.46	66,480,297	72,183,365	5,703,068
Colorado	1,628	1,274	78.26	228,178,199	212,408,202	15,769,997	757,048	2,206,041	2,963,089	.88	354	21.74	10,167,196	11,145,216	978,020
Connecticut	1,359	1,067	78.51	217,606,843	201,739,270	15,867,573	736,479	2,724,746	3,461,225	1.03	292	21.49	10,681,715	11,778,915	1,097,200
Delaware	212	166	78.30	52,242,483	45,488,548	6,753,935	328,875	1,176,429	1,505,304	.79	46	21.70	1,986,497	2,267,099	280,602
Dist. of Columbia	378	298	78.84	68,765,384	64,433,034	4,332,350	199,344	778,719	978,063	.29	80	21.16	3,031,417	3,314,993	283,576
Florida	933	713	76.42	103,248,838	95,904,623	7,344,215	361,032	857,999	1,219,031	.36	220	23.58	10,122,532	11,373,448	1,250,916
Georgia	1,644	1,453	88.38	325,712,256	306,216,363	19,495,893	930,777	2,829,933	3,760,710	1.11	191	11.62	23,201,254	25,136,317	1,935,063
Hawaii	141	121	85.82	32,622,738	27,198,834	5,423,904	286,735	589,205	875,940	.17	20	14.18	1,255,990	1,334,755	78,765
Idaho	536	446	83.21	54,125,701	50,206,747	3,918,954	192,105	468,745	660,850	.20	90	16.79	4,026,093	4,253,761	227,668
Illinois	5,426	4,363	80.41	2,158,077,700	2,021,980,399	136,097,301	6,232,793	25,051,181	31,283,974	9.29	1,063	19.59	129,625,255	137,935,473	8,310,218
Indiana	2,464	2,004	81.33	367,495,783	347,781,903	19,713,880	950,052	2,684,214	3,634,266	1.07	460	18.67	20,411,478	21,733,476	1,321,998
Iowa	2,371	2,061	86.93	407,087,528	382,070,063	25,017,465	1,226,411	2,990,982	4,217,393	1.24	310	13.07	32,211,705	33,195,469	983,764
Kansas	1,429	1,233	86.28	246,830,097	231,099,731	15,730,366	759,436	2,114,682	2,874,118	.85	196	13.72	16,426,904	16,976,690	549,786
Kentucky	1,347	1,139	84.56	226,597,085	213,703,122	12,893,963	546,162	3,261,116	3,807,278	1.14	208	15.44	11,102,951	11,681,223	578,272
Louisiana	1,453	1,207	83.07	343,745,800	316,392,009	27,353,791	1,241,501	5,139,149	6,380,650	1.87	246	16.93	13,506,773	14,304,086	797,313
Maine	948	790	83.33	129,010,593	120,755,796	8,254,797	400,535	1,244,088	1,644,623	.20	158	16.67	5,698,884	5,931,731	232,847
Maryland	905	685	75.69	193,262,683	181,540,237	11,722,446	550,558	1,883,523	2,434,081	.72	220	24.31	12,587,100	13,301,220	714,120
Massachusetts	4,201	3,111	74.05	1,407,486,061	1,300,502,711	106,983,350	5,061,375	16,454,183	21,515,558	6.39	1,090	25.95	107,444,906	112,540,525	5,095,619
Michigan	2,907	2,302	79.19	682,516,982	641,795,771	40,721,211	1,739,164	10,010,052	11,749,216	3.50	605	20.81	38,320,114	49,807,366	11,487,252
Minnesota	2,914	2,398	82.29	744,760,025	695,682,044	49,077,981	2,419,996	6,585,853	9,005,849	2.64	516	17.71	33,288,582	35,239,894	1,951,312
Mississippi	643	545	84.76	75,086,296	74,509,652	576,644	30,793	69,197	99,990	.03	98	15.24	4,839,800	5,106,007	266,207
Missouri	3,820	3,102	81.20	1,193,928,646	1,110,434,916	83,493,730	3,917,099	13,501,116	17,418,215	5.16	718	18.80	66,265,922	69,747,019	3,481,097

TABLE 18.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES, BY STATES, FOR THE UNITED STATES—Continued.

TRADE—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Normal tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Montana	1,281	1,073	83.76	130,622,205	120,921,497	9,700,708	481,302	1,044,749	1,526,051	.45	208	16.24	8,219,029	8,796,252	577,223
Nebraska	1,647	1,438	87.31	344,574,791	321,129,625	23,445,166	1,145,992	2,869,850	4,015,842	1.18	209	12.69	14,928,337	15,473,674	545,337
Nevada	180	146	81.11	19,339,085	18,342,101	996,984	49,696	93,424	143,120	.04	34	18.89	842,983	940,220	97,237
New Hampshire	257	207	80.54	28,567,407	27,003,499	1,563,908	78,427	151,776	230,203	.07	50	19.46	2,598,973	2,674,845	75,872
New Jersey	2,073	1,439	69.42	369,801,958	349,543,472	20,258,486	861,915	5,420,187	6,282,102	3.31	634	30.58	31,052,464	34,423,315	3,370,851
New Mexico	229	180	78.60	32,336,456	29,788,545	2,547,911	113,479	533,139	646,618	.19	49	21.40	2,111,488	2,235,158	123,670
New York	11,797	8,642	73.26	2,102,530,048	1,770,790,677	331,739,371	15,060,817	63,696,965	78,757,782	23.42	3,155	26.74	398,793,614	419,021,993	20,228,379
North Carolina	1,719	1,508	87.73	142,846,716	133,481,566	9,365,150	424,964	1,802,381	2,227,345	.66	211	12.27	8,359,336	9,120,638	761,302
North Dakota	1,211	1,042	86.04	95,598,803	91,567,447	4,031,356	146,409	1,506,326	1,652,735	.50	169	13.96	7,016,700	7,323,771	307,071
Ohio	5,044	4,146	82.20	1,556,598,546	1,492,742,985	63,855,561	2,816,574	13,909,632	16,726,206	4.98	898	17.80	66,000,436	71,408,042	5,407,606
Oklahoma	1,329	1,115	83.90	174,828,980	164,201,149	10,627,831	496,991	1,750,782	2,247,773	.67	214	16.10	17,123,931	17,720,600	596,669
Oregon	1,128	830	73.58	165,739,350	156,939,501	8,799,849	421,740	1,245,039	1,666,779	.49	298	26.42	12,027,568	13,147,302	1,119,734
Pennsylvania	3,595	2,876	80.00	1,312,418,020	1,221,629,920	90,788,100	4,258,337	14,700,182	18,958,519	5.61	719	20.00	104,318,732	112,006,952	7,688,220
Rhode Island	442	340	76.92	110,426,274	102,360,811	8,065,463	371,693	1,438,151	1,809,844	.54	102	23.08	9,658,443	10,319,062	660,619
South Carolina	1,371	1,174	85.63	143,778,605	127,962,713	15,815,892	830,822	1,799,462	2,630,284	.47	197	14.37	5,227,285	5,623,278	395,993
South Dakota	991	862	86.98	99,356,420	93,985,448	5,370,972	260,408	699,913	960,321	.28	129	13.02	3,858,028	4,121,704	263,676
Tennessee	1,428	1,190	83.33	298,250,901	277,772,482	20,478,419	961,411	3,298,034	4,259,445	1.26	238	16.67	15,082,285	16,003,265	920,980
Texas	2,854	2,386	83.60	735,142,313	684,441,663	50,700,650	2,373,894	8,292,826	10,666,720	3.16	468	16.40	35,510,001	37,378,644	1,868,643
Utah	885	722	81.58	106,356,088	99,424,014	6,932,074	348,263	660,022	1,008,285	.30	163	18.42	9,604,929	10,733,173	1,128,244
Vermont	229	194	84.72	28,524,588	27,030,109	1,494,479	73,794	168,043	241,837	.07	35	15.28	923,308	990,685	67,377
Virginia	1,832	1,491	81.39	271,020,498	240,712,945	30,307,553	1,574,825	3,811,046	5,385,871	2.94	341	18.61	10,078,419	11,355,097	1,276,678
Washington	2,282	1,766	77.39	392,651,902	368,448,018	24,203,884	1,140,640	3,811,462	4,952,102	1.46	516	22.61	21,482,429	23,010,353	1,527,924
West Virginia	928	776	83.62	138,687,202	124,174,793	14,512,409	377,404	4,164,335	4,541,739	2.57	152	16.38	5,891,566	6,326,812	435,246
Wisconsin	2,661	2,144	80.57	462,254,659	435,562,471	26,692,188	1,261,998	4,121,452	5,383,450	1.59	517	19.43	27,274,913	29,033,660	1,758,747
Wyoming	314	263	83.76	29,038,117	26,908,865	2,129,252	104,021	261,755	365,776	.11	51	16.24	1,823,626	2,027,260	203,634
Total	91,057	72,947	80.11	19,804,255,613	18,323,194,833	1,481,060,780	68,695,143	256,152,243	324,847,386	100.00	18,110	19.89	1,461,238,475	1,561,214,919	99,976,444

TABLE 19.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

PERSONAL SERVICE.

PERSONAL SERVICE.—Domestic service, amusements, professional services.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama	154	92	59.74	$3,823,190	$3,539,369	$283,821	$15,156	$8,254	$23,410	0.21	62	40.26	$1,893,098	$2,058,716	$165,618
Alaska	7	2	28.57	69,976	63,576	6,400	384	.....	384	.01	5	71.43	35,730	40,963	5,233
Arizona	51	37	72.55	1,111,780	1,000,181	111,599	5,752	7,005	12,757	.12	14	27.45	174,788	188,937	14,149
Arkansas	93	71	76.34	2,385,299	2,042,368	342,931	18,646	35,079	53,725	.47	22	23.66	194,065	293,327	99,262
California	1,011	612	60.53	46,563,440	44,690,791	1,872,649	89,992	260,066	350,058	3.11	399	39.47	24,036,686	26,502,969	2,466,283
Colorado	306	196	64.05	7,415,218	6,854,094	561,124	29,709	20,954	50,663	.46	110	35.95	3,067,052	3,356,823	289,771
Connecticut	325	189	58.15	10,241,157	9,398,661	842,496	43,104	59,601	102,705	.94	136	41.85	3,067,628	3,414,400	346,772
Delaware	51	33	64.71	1,485,264	1,308,273	176,991	8,871	17,269	26,140	.23	18	35.29	207,501	285,844	78,343
District of Columbia	182	144	79.12	12,982,883	10,846,898	2,135,985	93,620	477,189	570,809	5.11	38	20.88	1,235,531	1,489,160	253,629
Florida	184	115	62.50	3,504,510	3,158,096	346,414	18,033	18,540	36,573	.33	69	37.50	3,953,156	4,215,192	262,036
Georgia	192	138	71.88	8,539,587	7,832,828	706,759	35,716	57,369	93,085	.85	54	28.12	1,322,918	1,402,665	79,747
Hawaii	20	14	70.00	708,085	651,006	57,079	3,056	6,142	9,198	.08	6	30.00	62,858	100,166	37,308
Idaho	96	69	71.88	1,377,424	1,258,798	118,626	6,408	2,125	8,533	.08	27	28.12	174,854	198,168	23,314
Illinois	1,609	1,020	63.39	110,582,472	102,877,624	7,704,848	395,760	552,127	947,887	8.29	589	36.61	35,217,362	37,319,538	2,102,176
Indiana	539	346	64.19	14,192,481	12,859,459	1,333,022	68,784	90,635	159,419	1.39	193	35.81	4,734,480	5,037,875	303,395
Iowa	426	278	65.26	10,003,725	9,291,899	711,826	37,801	24,532	62,333	.57	148	34.74	2,418,657	2,423,629	4,972
Kansas	118	79	66.95	2,009,912	1,777,100	232,812	12,599	24,895	37,494	.33	39	33.05	717,274	792,598	75,324
Kentucky	291	215	73.88	8,170,474	7,134,543	1,035,931	51,770	94,648	146,418	1.34	76	26.12	1,556,838	1,715,459	158,621
Louisiana	187	140	74.87	7,620,658	6,946,290	674,368	35,032	98,731	133,763	1.19	47	25.13	784,637	882,009	97,372
Maine	170	91	53.53	6,114,462	5,699,287	415,175	22,834	.....	22,834	.21	79	46.47	1,507,871	1,595,040	87,169
Maryland	244	147	60.25	13,216,211	11,509,365	1,706,846	82,152	234,487	316,639	2.81	97	39.75	2,283,065	2,377,072	94,007
Massachusetts	917	547	59.65	52,879,319	48,775,123	4,104,196	210,781	298,989	509,770	4.46	370	40.35	15,512,990	16,798,073	1,285,083
Michigan	552	345	62.50	24,606,607	22,203,393	2,403,214	119,460	254,342	373,802	3.30	207	37.50	8,534,893	9,372,027	837,134
Minnesota	341	233	68.33	16,482,514	15,268,618	1,213,896	64,351	48,265	112,616	.97	108	31.67	3,922,905	4,295,450	372,545
Mississippi	81	65	80.25	1,527,720	1,391,366	136,354	7,015	8,802	15,817	.14	16	19.75	540,001	594,362	54,361

TABLE 19.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Continued.

PERSONAL SERVICE—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Missouri	764	526	68.85	$845,259,947	$841,462,209	$3,797,738	$189,887	$594,353	$784,240	7.15	238	31.15	$7,402,096	$7,720,120	$318,024
Montana	205	152	74.15	5,286,356	4,770,469	515,887	27,189	29,714	56,903	.52	53	25.85	1,083,188	1,206,939	123,751
Nebraska	189	140	74.07	7,445,208	6,930,661	514,547	24,191	44,705	68,896	4.10	49	25.93	903,657	992,000	88,343
Nevada	43	32	74.42	2,578,040	2,475,032	103,008	1,528	1,704	3,232	.03	11	25.58	178,716	275,278	96,562
New Hampshire	75	40	53.33	2,720,193	2,524,463	196,030	10,187	10,812	20,999	.19	35	46.67	611,266	696,087	84,821
New Jersey	572	349	61.01	24,217,237	22,006,244	2,210,993	116,805	174,893	291,698	1.66	223	38.99	5,769,483	6,550,798	781,315
New Mexico	43	37	86.05	803,473	718,513	84,960	5,003	1,572	6,575	.06	6	13.95	55,776	71,183	15,407
New York	3,114	2,020	64.87	317,598,347	301,677,039	15,921,308	773,834	2,116,771	2,890,605	25.64	1,094	35.13	92,065,208	105,187,451	13,122,243
North Carolina	186	134	72.04	4,199,896	3,830,528	369,368	19,108	21,950	41,058	.37	52	27.96	602,072	659,414	57,342
North Dakota	130	90	69.23	1,602,106	1,480,366	121,740	6,685	3,203	9,888	.09	40	30.77	232,983	250,962	17,979
Ohio	1,024	696	67.97	49,718,711	45,625,955	4,092,756	206,779	356,455	573,234	5.04	328	32.03	15,916,016	17,517,470	1,601,454
Oklahoma	251	190	75.70	4,408,660	4,028,965	379,695	19,860	18,600	38,460	.35	61	24.30	593,771	657,800	64,029
Oregon	313	189	60.38	7,650,022	7,132,338	517,684	27,326	20,841	48,167	.44	124	39.62	2,698,735	2,784,307	85,572
Pennsylvania	835	550	65.87	41,802,066	38,109,473	3,692,593	192,504	211,770	404,274	3.52	285	34.13	14,100,003	15,786,113	1,686,110
Rhode Island	104	60	57.69	5,098,131	4,494,645	603,486	31,541	111,827	143,368	1.31	44	42.31	1,664,891	1,899,052	234,161
South Carolina	139	96	69.06	2,891,080	2,590,229	300,851	16,192	33,798	49,990	.44	43	30.94	378,860	419,251	40,391
South Dakota	113	90	79.65	1,434,881	1,185,057	249,824	14,081	6,996	21,077	.15	23	20.35	196,217	224,559	28,342
Tennessee	247	164	66.40	8,448,489	7,628,548	819,941	44,184	16,590	60,774	.55	83	33.60	1,749,026	1,866,763	117,737
Texas	497	348	70.02	12,790,868	11,200,413	1,590,455	77,156	206,384	283,540	2.51	149	29.98	2,719,754	3,044,007	324,253
Utah	160	108	67.50	4,791,030	4,331,269	459,761	23,785	27,292	51,077	.47	52	32.50	905,709	1,198,563	232,854
Vermont	36	24	66.67	1,022,446	893,778	128,668	6,849	4,137	10,986	.10	12	33.33	199,754	214,669	14,915
Virginia	277	173	62.45	8,487,129	7,397,289	1,089,840	58,272	41,384	99,656	.86	104	37.55	1,938,027	2,268,087	330,060
Washington	440	297	67.50	12,310,131	11,277,592	1,032,539	53,022	72,096	125,118	5.66	143	32.50	2,367,150	2,774,289	407,139
West Virginia	163	98	60.12	4,401,358	3,915,548	485,810	18,301	33,589	51,890	.45	65	39.88	648,531	767,810	119,279
Wisconsin	485	306	63.09	11,967,993	10,829,082	1,138,911	59,437	64,072	123,509	1.07	179	36.91	4,813,085	5,414,370	601,285
Wyoming	42	33	78.57	1,064,076	937,183	126,893	6,602	27,423	34,025	.30	9	21.43	60,833	87,764	26,931
Total	18,594	12,160	65.40	957,612,542	887,831,894	69,780,648	3,507,094	6,962,977	10,470,071	100.00	6,434	34.60	277,071,645	307,285,568	30,213,923

TABLE 20.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917

FINANCE.

FINANCE.—Banking and related business, insurance.

States and Territories.	Total number of corporations.	Corporations showing net income.							Corporations showing no net income.					
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama	785	507	64.59	$11,671,849	$8,369,713	$3,302,136	$159,819	$105,756	$265,575	0.28	278	35.41	$3,495,888	$4,499,656	$1,003,768
Alaska	33	24	72.73	761,067	569,021	192,046	9,415	20,870	30,285	.03	9	27.27	14,857	30,693	15,836
Arizona	221	145	65.61	6,109,156	4,604,702	1,504,454	72,763	199,636	272,399	.28	76	34.39	277,737	750,311	472,574
Arkansas	624	540	86.54	8,885,900	7,221,001	1,664,899	85,845	114,576	200,421	.20	84	13.46	639,703	922,361	282,658
California	3,920	2,057	52.47	179,424,359	131,079,435	48,344,924	2,592,368	1,332,074	3,924,442	3.39	1,863	47.53	37,304,668	51,010,712	13,705,044
Colorado	1,444	896	62.05	33,225,833	25,770,770	7,455,063	361,681	221,442	583,123	.62	548	37.95	6,083,102	10,742,256	4,659,154
Connecticut	702	513	73.08	234,761,484	208,562,428	26,199,056	1,258,983	1,019,390	2,278,373	2.41	189	26.92	40,856,136	42,198,076	1,341,940
Delaware	223	168	75.34	19,256,533	15,247,537	4,008,996	194,175	125,494	319,669	.24	55	24.66	1,357,965	2,834,306	1,476,341
District of Columbia	194	129	66.49	14,643,678	10,948,592	3,695,086	179,873	97,635	277,508	.22	65	33.51	1,833,952	2,431,101	597,149
Florida	750	454	60.53	10,702,347	8,670,250	2,032,097	99,945	33,194	133,139	.14	296	39.47	3,451,900	4,739,150	1,287,250
Georgia	1,309	1,015	77.54	28,560,877	18,821,328	9,739,549	476,149	216,565	692,714	.63	294	22.46	5,382,257	6,139,294	757,037
Hawaii	96	84	87.50	5,816,446	4,024,412	1,792,034	87,385	44,340	131,725	.12	12	12.50	172,792	181,867	9,075
Idaho	344	270	78.49	6,467,783	4,683,601	1,784,182	93,029	102,016	195,045	.20	74	21.51	765,708	1,012,282	246,574
Illinois	2,311	1,887	81.65	272,836,771	182,102,052	90,734,719	1,017,360	10,461,002	11,478,362	21.36	424	18.35	26,923,411	29,985,152	3,061,741
Indiana	2,004	1,631	81.39	58,815,478	46,507,725	12,307,753	602,703	253,693	856,396	.81	373	18.61	8,074,760	9,733,652	1,658,892
Iowa	2,651	2,231	84.06	73,046,490	56,041,337	17,005,153	825,207	501,021	1,326,228	1.40	423	15.94	17,200,207	18,815,036	1,614,829
Kansas	1,562	1,397	89.44	28,223,842	20,267,677	7,956,165	382,180	312,560	694,740	.74	165	10.56	2,502,786	3,641,415	1,138,629
Kentucky	1,072	922	86.01	20,848,961	13,663,232	7,185,729	350,500	175,732	526,232	.46	150	13.99	2,737,583	3,241,105	503,522
Louisiana	835	615	73.65	20,623,240	14,602,092	6,021,148	290,093	219,297	509,390	.54	220	26.35	3,524,804	4,804,200	1,279,396
Maine	528	374	70.83	17,067,210	11,628,503	5,438,707	261,214	214,131	475,645	.50	154	29.17	3,086,299	4,619,088	1,532,789
Maryland	1,087	873	80.31	59,549,245	38,401,823	21,147,422	1,023,618	675,056	1,698,674	1.29	214	19.69	6,933,385	11,011,897	4,078,512
Massachusetts	1,898	1,365	71.92	186,829,773	138,368,153	48,461,620	2,375,423	953,163	3,328,586	3.52	533	28.08	19,456,778	22,768,919	3,312,141
Michigan	1,957	1,390	71.03	80,003,501	63,596,287	16,407,214	804,918	308,858	1,113,776	1.18	567	28.97	15,002,416	17,670,254	2,667,838
Minnesota	2,987	2,196	73.52	76,612,421	53,959,665	22,652,756	1,096,506	722,641	1,819,147	1.92	791	26.48	13,138,434	17,801,305	4,662,871
Mississippi	402	353	87.81	8,277,288	5,460,367	2,816,921	146,802	162,577	309,379	.31	49	12.19	318,776	401,945	86,169

TABLE 20.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Continued.

FINANCE—Continued.

States and Territories.	Total number of corporations.	Corporations showing net income.									Corporations showing no net income.				
		Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Missouri	3,541	2,522	71.22	$139,552,542	$109,682,356	$29,870,186	$1,468,923	$491,732	$1,960,655	2.07	1,019	28.78	$19,147,192	$23,472,782	$4,325,590
Montana	759	575	75.76	16,080,673	11,775,049	4,305,624	223,870	258,792	482,662	.49	184	24.24	2,717,355	3,293,264	575,909
Nebraska	1,619	1,406	86.84	33,922,136	24,792,937	9,129,199	439,444	340,315	779,759	.82	213	13.16	3,073,279	3,918,994	845,715
Nevada	136	79	58.09	1,851,352	1,300,649	550,703	28,185	38,257	66,442	.07	57	41.91	303,961	576,789	272,828
New Hampshire	247	195	78.95	9,343,975	7,574,037	1,769,938	86,324	43,468	129,792	.12	52	21.05	987,722	1,098,204	110,482
New Jersey	2,220	1,359	61.22	150,766,707	118,827,455	31,939,252	1,565,351	632,237	2,197,588	2.02	861	38.78	130,318,693	134,009,397	3,690,704
New Mexico	201	154	76.62	5,191,756	3,979,099	1,215,657	62,799	81,234	144,033	.15	47	23.38	915,171	1,079,910	164,739
New York	7,590	4,473	58.93	1,909,729,295	1,620,451,560	289,277,735	15,145,185	15,301,824	30,447,009	30.68	3,117	41.07	119,471,460	147,851,893	28,380,433
North Carolina	910	762	83.74	20,766,737	15,638,503	5,128,234	252,423	79,778	332,201	.35	148	16.26	757,984	1,291,136	533,152
North Dakota	1,121	958	85.46	17,436,826	13,621,620	3,815,206	184,443	126,338	310,781	.33	163	14.54	1,328,772	1,608,149	279,377
Ohio	2,413	1,865	77.29	150,573,672	120,248,246	30,325,426	1,489,832	528,791	2,018,623	2.14	548	22.71	14,261,890	14,821,934	560,044
Oklahoma	1,352	1,143	84.54	25,945,787	19,345,448	6,600,339	335,061	559,166	894,227	.91	209	15.46	2,692,999	3,671,729	978,730
Oregon	1,052	571	54.28	14,742,781	9,820,312	4,922,469	241,031	101,840	342,871	.36	481	45.72	11,141,544	14,375,320	3,233,776
Pennsylvania	2,635	1,851	70.25	326,588,783	236,729,254	89,859,529	4,401,390	1,831,720	6,233,110	6.59	784	29.75	28,507,509	38,786,317	10,278,808
Rhode Island	314	254	80.89	25,596,348	18,382,688	7,213,660	353,114	151,390	504,504	.46	60	19.11	1,615,469	1,684,254	68,785
South Carolina	884	679	76.81	14,675,851	9,539,750	5,136,101	251,677	102,567	354,244	.33	205	23.19	2,232,241	2,555,441	323,200
South Dakota	824	727	88.23	13,590,804	10,138,153	3,452,651	177,995	238,002	415,997	.42	97	11.77	790,659	902,742	112,083
Tennessee	987	783	79.33	26,353,926	20,636,591	5,717,335	281,120	94,942	376,062	.40	204	20.67	1,777,471	2,209,394	431,923
Texas	2,290	1,865	81.44	67,995,443	46,747,847	21,247,596	1,020,165	844,293	1,864,458	1.97	425	18.56	7,550,527	9,439,307	1,888,780
Utah	557	368	66.07	14,907,696	10,076,498	4,831,198	237,891	73,371	311,262	.33	189	33.93	3,321,395	4,574,073	1,252,678
Vermont	164	135	82.32	4,640,384	3,703,036	937,348	45,956	18,237	64,193	.06	29	17.68	410,316	634,657	224,341
Virginia	1,264	895	70.81	37,367,955	28,936,081	8,431,874	411,645	198,967	610,612	.65	369	29.19	2,217,845	2,968,293	750,448
Washington	1,911	1,002	52.43	31,714,087	24,195,622	7,518,465	358,215	354,163	712,378	.75	909	47.57	16,696,587	19,881,193	3,184,606
West Virginia	899	670	74.53	21,399,435	14,366,164	7,033,271	368,749	361,609	730,358	.74	229	25.47	5,237,333	5,892,768	655,435
Wisconsin	2,305	1,654	71.76	48,822,739	38,339,632	10,483,107	514,638	190,352	704,990	.75	651	28.24	5,109,251	7,055,562	1,946,311
Wyoming	225	184	81.78	5,169,777	2,871,516	2,298,261	119,884	130,393	250,277	.25	41	18.22	211,425	286,936	75,511
Total	68,362	49,165	71.92	4,597,751,999	3,634,891,806	962,860,193	47,913,264	41,766,797	89,680,061	100.00	19,197	28.08	603,332,354	719,929,471	116,597,117

TABLE 21.—INCOME REPORTED BY NONRESIDENT ALIENS AND FOREIGN CORPORATIONS.

[Income returned for the calendar year ended Dec. 31, 1917.]

[The returns shown below are included under their proper income classes, and industrial group distributions, in the tables for States and for the United States.]

RETURNS FILED BY NONRESIDENT ALIENS.

Number of returns.	Net income.	Dividends.		Interest on bonds, etc.	Rents and royalties.	Income from business.	Salaries.	Other income.	Normal tax.	Surtax.	War excess profits tax.	Total tax.
		1913–1916	1917									
3,602	$75,926,572	$11,380,507	$27,987,921	$16,568,218	$3,213,578	$6,486,162	$3,590,086	$8,963,170	$790,809	$6,038,377	$287,638	$7,116,824

RETURNS FILED BY FOREIGN CORPORATIONS—DISTRIBUTION OF INCOME BY INDUSTRIES.

Industries.	Total number of corporations reporting.	Corporations showing net income.					Corporations showing no net income.			
		Number of corporations.	Gross income.	Total deductions.	Net income.	Total tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries	6	5	$8,530,070	$7,016,755	$1,513,315	$320,814	1	$1,181	$82,210	$81,029
Mining and quarrying	11	7	3,581,212	3,342,522	238,690	11,007	4	1,354,024	1,427,239	73,215
Manufacturing	61	45	44,214,534	33,130,363	11,084,171	583,478	16	2,140,644	2,475,223	334,579
Construction	3	1	483,659	474,943	8,716	1,676	2	2,136,725	2,174,824	38,099
Transportation and other public utilities	47	21	49,480,507	35,925,370	13,555,137	2,181,387	26	9,163,969	10,384,698	1,220,729
Trade	57	41	108,631,575	106,712,343	1,919,232	294,009	16	1,607,153	1,897,082	289,929
Personal service	5	4	360,380	312,070	48,310	6,250	1	20,132	45,300	25,168
Finance	627	578	160,552,856	126,514,618	34,038,238	2,254,296	49	14,204,492	18,775,276	4,570,784
Inactive concerns and concerns whose business was not defined	21	4	286,988	415	286,573	39,307	17	.....	1,860	1,860
Total	838	706	376,121,781	313,429,399	62,692,382	5,692,224	132	30,628,320	37,263,712	6,635,392

TABLE 2a. PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentage, by States.*

[Income returned for the calendar year ended Dec. 31, 1917.]

ALABAMA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000–$2,500 [1]	2,157	$4,727,045	$36,111	$144,716						
$2,000–$2,500	2,124	4,824,395	234,837	166,782	$18,700		881		$18,781	0.39
$2,500–$3,000 [1]	503	1,337,422	18,727	114,108						
$2,500–$3,000	1,941	5,299,612	57,630	77,589	24,086				24,086	.45
$3,000–$4,000 [1]	173	577,359	11,976	215,776						
$3,000–$4,000	2,309	7,931,616	108,263	378,752	49,464		773	$400	50,637	.64
$4,000–$5,000 [1]	60	259,394	5,339	168,923						
$4,000–$5,000	1,186	5,270,265	88,857	243,002	16,629		146		16,775	.32
$5,000–$6,000 [1]	6	32,613	2,166	23,472						
$5,000–$6,000	653	3,561,945	58,671	285,612	47,045	$2,066	1,488		50,599	1.42
$6,000–$7,000	398	2,573,101	42,730	314,408	12,342	5,155	12,236	141	29,874	1.16
$7,000–$8,000	270	2,024,757	36,791	310,298	8,399	5,970	8,373		22,742	1.12
$8,000–$9,000	203	1,721,870	30,368	280,923	6,686	7,298	6,758	1,047	21,789	1.27
$9,000–$10,000	169	1,600,450	25,087	336,101	10,543	8,873	8,253		27,669	1.73
$10,000–$11,000	131	1,375,096	23,557	215,932	12,504	10,082	8,813	1,634	33,033	2.40
$11,000–$12,000	91	1,039,530	29,935	168,382	23,127	8,658	11,592	523	43,900	4.22
$12,000–$13,000	77	959,740	17,858	234,201	20,309	9,869	8,956	52	39,186	4.08
$13,000–$14,000	60	797,223	12,065	205,959	16,697	9,937	6,132	149	32,915	4.13
$14,000–$15,000	56	813,473	15,363	198,020	9,219	9,655	8,157		27,031	3.32
$15,000–$20,000	157	2,719,868	45,506	586,444	8,870	46,499	32,296	5,182	92,847	3.41
$20,000–$25,000	80	1,748,518	32,997	524,974	32,619	40,013	16,897	10,943	100,472	5.74
$25,000–$30,000	41	1,091,135	17,309	404,969	20,066	33,319	13,395	4,542	71,322	6.53
$30,000–$40,000	57	1,933,465	39,870	644,770	12,960	64,637	34,529	20,843	132,969	6.88
$40,000–$50,000	35	1,545,044	25,630	660,389	30,304	68,698	19,377	9,523	127,902	8.27
$50,000–$60,000	16	890,477	31,507	305,175	17,358	48,532	13,988	12,060	91,938	10.32
$60,000–$70,000	9	588,431	13,909	229,029	12,991	36,684	3,229		52,904	8.99
$70,000–$80,000	3	218,332	3,445	13,715	5,557	22,095	2,304	24,823	54,779	25.09
$80,000–$90,000	1	(2)	(2)	(2)	(2)	(2)			12,353	14.17
$90,000–$100,000	5	(2)	(2)	(2)	(2)	(2)	(2)	(2)	62,955	13.06
$100,000–$150,000	1	(2)	(2)	(2)	(2)	(2)	(2)		19,416	18.74
$150,000–$200,000										
$200,000–$250,000	3	(2)	(2)	(2)	(2)	(2)	(2)		148,451	22.12
$250,000–$300,000	1	(2)		(2)	(2)	(2)	(2)		54,840	18.62

$300,000–$400,000										
$400,000–$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)		118,650	36.31
$500,000–$750,000	1	(2)	(2)		(2)	(2)	(2)		325,396	46.47
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
5,000,000 and over										
Classes grouped [2]		2,747,386	17,711	649,292	72,385	592,289	104,500	2,887		
Grand total	12,978	60,209,562	1,084,215	8,101,713	488,860	1,030,329	322,273	94,749	1,936,211	3.22

ALASKA.

$2,000–$2,500 [1]	191	$419,287	$643	$2,442						
$2,000–$2,500	600	1,331,792	1,645	1,862	$9,127				$9,127	0.69
$2,500–$3,000 [1]	32	84,910	34	2,559						
$2,500–$3,000	360	977,737	1,448	5,877	6,940				6,940	.71
$3,000–$4,000 [1]	6	20,056	115	8,463						
$3,000–$4,000	355	1,189,208	4,087	10,314	10,523				10,523	.88
$4,000–$5,000 [1]	2	8,526	25	1,744						
$4,000–$5,000	147	649,568	1,143	17,545	7,921				7,921	1.22
$5,000–$6,000 [1]										
$5,000–$6,000	60	326,159	890	6,364	5,862	$207		$256	6,325	1.94
$6,000–$7,000	36	231,891	904	36,376	1,001	392	$178		4,571	1.97
$7,000–$8,000	17	127,523	251	15,258	2,498	381	400		3,279	2.57
$8,000–$9,000	23	193,783	920	14,232	4,447	815	533		5,825	3.01
$9,000–$10,000	7	66,831		450	1,789	123	80	1,692	3,984	5.96
$10,000–$11,000	7	72,660	237	15,783	1,475	384	382	512	2,753	3.79
$11,000–$12,000	7	79,977	300	8,883	1,592	578	903		3,073	3.84
$12,000–$13,000	5	61,007	440	25,996	870	340	544		1,754	2.87
$13,000–$14,000	3	40,655	400	8,868	881	489	632		2,002	4.92
$14,000–$15,000	4	57,405	150	8,450	992	647	673		2,312	4.03
$15,000–$20,000	3	50,900	370	2,562	1,638	1,026	720		3,384	6.65
$20,000–$25,000	2	47,525	325	19,578	853	1,559			2,412	5.07
$25,000–$30,000	3	82,186	295	40,213	1,236	3,054	1,952		6,242	7.59
$30,000–$40,000	3	92,511		30,000	2,507	2,798			5,305	5.73
$40,000–$50,000										
$50,000–$60,000										
$60,000–$70,000	2	(2)		(2)	(2)	(2)			6,724	4.91
$70,000–$80,000										
$80,000–$90,000										
$90,000–$100,000										
$100,000–$150,000										
$150,000–$200,000	1	(2)		(2)	(2)	(2)	(2)		11,612	7.30
$200,000–$250,000										

[1] Nontaxable; exemptions and dividends exceed net income.

[2] Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

ALASKA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$250,000–$300,000										
$300,000–$400,000										
$400,000–$500,000										
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$296,409		$287,189	$328	$17,798	$240			
Grand total	1,876	6,508,506	$14,622	574,008	65,480	30,921	7,237	$2,460	$106,098	1.63

ARIZONA.

$2,000–$2,500 [2]	945	$2,062,010	$7,535	$38,814						
$2,000–$2,500	1,662	3,733,581	7,315	24,145	$16,459				$16,459	0.44
$2,500–$3,000 [2]	164	436,054	2,455	31,707						
$2,500–$3,000	1,258	3,421,508	13,688	44,384	17,275				17,275	.50
$3,000–$4,000 [2]	53	179,844	1,388	79,954						
$3,000–$4,000	1,208	4,037,748	20,244	69,661	28,537		$192		28,729	.71
$4,000–$5,000 [2]	25	112,044	1,409	80,724						
$4,000–$5,000	522	2,322,362	13,481	109,896	25,670		168		25,838	1.11
$5,000–$6,000 [2]	4	21,390	1,428	17,700						
$5,000–$6,000	311	1,694,493	11,089	133,802	24,600	$1,220	5		25,825	1.52
$6,000–$7,000	242	1,535,381	11,008	98,741	27,612	3,135	1,912		32,659	2.13
$7,000–$8,000	155	1,155,073	14,664	123,281	21,800	3,611	4,245		29,656	2.57

$8,000–$9,000	98	813,250	4,990	124,723	16,173	3,803	2,124	$25	22,125	2.72
$9,000–$10,000	75	688,390	3,357	109,665	17,200	3,981	3,985	409	25,575	3.72
$10,000–$11,000	50	512,124	4,361	86,586	10,831	3,801	3,024	303	17,959	3.51
$11,000–$12,000	56	642,026	11,301	124,618	13,709	5,410	6,065	491	25,675	4.00
$12,000–$13,000	41	502,848	2,258	88,095	11,643	5,459	2,084	3,819	23,005	4.57
$13,000–$14,000	27	364,656	2,022	73,119	8,353	4,247	2,766	2,322	17,688	4.85
$14,000–$15,000	26	377,044	3,469	85,234	8,138	4,859	2,560	.....	15,557	4.13
$15,000–$20,000	83	1,448,904	15,115	342,688	33,434	26,482	9,048	3,192	72,156	4.98
$20,000–$25,000	40	865,415	13,100	289,521	17,606	18,776	9,276	6,588	52,246	6.04
$25,000–$30,000	29	794,631	14,902	354,407	13,372	22,344	7,635	6,967	50,318	6.33
$30,000–$40,000	25	836,944	15,434	237,422	20,285	31,161	15,239	.....	66,685	7.97
$40,000–$50,000	19	859,256	17,648	422,126	10,889	30,145	1,821	22,660	65,515	7.62
$50,000–$60,000	6	325,380	3,239	97,453	7,609	16,730	1,467	.....	25,806	7.93
$60,000–$70,000	4	254,926	3,920	37,187	7,659	16,071	10,285	.....	34,015	13.34
$70,000–$80,000	5	374,033	4,277	161,567	7,726	21,892	551	9,801	39,970	10.69
$80,000–$90,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	21,292	12.13
$90,000–$100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$100,000–$150,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	19,525	8.82
$150,000–$200,000	4	(1)	(1)	(1)	(1)	(1)	(1)	.....	133,960	19.09
$200,000–$250,000	1	(1)	(1)	.....	.....	(1)	(1)	.....	28,652	14.32
$250,000–$300,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	34,399	12.11
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	1,582,693	45,175	930,740	22,418	203,664	11,746	.....	.....	.....
Grand total	7,143	31,954,008	270,272	4,417,960	388,998	426,791	96,198	56,577	968,564	3.03

ARKANSAS.

$2,000–$2,500 [2]	27	$54,849	$11	$6,766	.....	.....	.....	.....	.....	.....
$2,000–$2,500	1,819	4,155,955	23,775	69,532	$15,501	.....	$116	.....	$15,617	0.38
$2,500–$3,000 [2]	11	28,270	417	4,035	.....	.....	.....	.....	.....	.....
$2,500–$3,000	2,217	6,075,242	43,273	84,507	26,393	.....	200	$24	26,617	.44
$3,000–$4,000 [2]	3	10,350	50	1,827	.....	.....	.....	.....	.....	.....
$3,000–$4,000	2,735	9,439,552	95,505	235,465	68,248	.....	192	.....	68,440	.73
$4,000–$5,000 [2]	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and deductions exceed net income.

TABLE 2a. **PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES;** *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by State*—Continued.

ARKANSAS—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent
$4,000–$5,000	1,378	$6,177,455	$68,912	$274,691	$62,053	.....	$4,422	$124	$66,599	1.08
$5,000–$6,000 [1]	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000–$6,000	873	4,796,872	65,131	400,290	72,447	$3,241	6,188	1,391	83,267	1.74
$6,000–$7,000	535	3,442,304	50,625	345,456	64,236	12,073	2,302	906	79,517	2.31
$7,000–$8,000	361	2,681,005	41,744	310,228	48,405	7,592	5,098	2,102	63,197	2.36
$8,000–$9,000	259	2,193,934	35,743	258,240	44,501	9,899	5,675	1,355	61,430	2.80
$9,000–$10,000	197	1,867,525	26,082	272,137	40,659	11,637	7,235	3,266	62,797	3.36
$10,000–$11,000	148	1,541,334	25,477	284,622	33,952	12,925	8,817	2,757	58,481	3.[illegible]9
$11,000–$12,000	119	1,362,885	30,097	277,692	27,690	11,479	6,933	7,546	53,648	3.94
$12,000–$13,000	88	1,160,640	19,451	217,553	24,945	11,181	7,932	2,449	46,507	4.01
$13,000–$14,000	75	1,005,278	23,664	238,971	22,516	11,931	3,902	3,756	42,105	4.19
$14,000–$15,000	42	603,683	11,201	130,016	14,278	7,867	21,139	956	44,240	7.33
$15,000–$20,000	165	3,102,085	56,317	616,454	67,638	47,560	15,007	16,911	147,116	4.74
$20,000–$25,000	87	1,928,516	35,569	523,528	43,395	45,148	16,359	36,370	141,272	7.33
$25,000–$30,000	70	1,911,954	34,406	610,481	41,163	58,145	7,704	17,546	124,558	6.51
$30,000–$40,000	50	1,664,195	34,943	554,367	34,695	53,899	7,007	41,974	137,575	8.27
$40,000–$50,000	18	760,288	13,204	166,501	19,292	34,714	3,978	2,001	59,985	7.89
$50,000–$60,000	6	323,020	15,098	127,087	7,203	18,075	1,037	9,821	36,136	11.19
$60,000–$70,000	6	387,755	18,120	153,208	6,165	18,109	9,586	5,307	39,167	10.10
$70,000–$80,000	6	460,844	6,285	92,236	10,384	25,629	1,117	9,913	47,043	10.21
$80,000–$90,000	5	415,927	5,209	92,457	11,775	35,772	.....	8,550	56,097	13.49
$90,000–$100,000	1	(2)	(2)	(2)	(2)	(2)	.....	.....	13,776	13.91
$100,000–$150,000	4	(2)	(2)	(2)	(2)	(2)	(2)	.....	112,322	25.70
$150,000–$200,000	1	(2)	.....	(2)	.....	(2)	.....	.....	27,949	17.81
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)	.....	68,052	26.84
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [2]		946,570	16,178	497,249	69,134	115,436	7,529			
Grand total	11,307	58,498,287	796,487	6,845,596	876,668	582,312	149,505	175,025	1,783,510	3.05

CALIFORNIA.

$2,000–$2,500 [1]	9,653	$21,192,225	$237,351	$1,259,978						
$2,000–$2,500	17,924	40,585,266	1,055,372	422,633	$161,082		$1,353		8162,435	0.40
$2,500–$3,000 [1]	2,034	5,471,930	60,264	1,317,803						
$2,500–$3,000	16,163	45,001,077	833,390	707,900	221,940		3,813		225,753	.50
$3,000–$4,000 [1]	1,064	3,590,353	46,621	2,106,757						
$3,000–$4,000	17,172	59,027,810	1,400,546	1,643,058	456,756		1,845	8360	458,961	.78
$4,000–$5,000 [1]	538	2,465,115	31,873	1,867,879						
$4,000–$5,000	8,763	38,976,121	410,974	2,017,969	469,120		6,420	151	475,691	1.22
$5,000–$6,000 [1]	62	328,608	12,682	240,852						
$5,000–$6,000	5,329	29,083,189	258,072	2,750,852	442,044	821,152	14,638	1,012	478,846	1.65
$6,000–$7,000	3,392	21,796,800	213,507	3,082,727	366,367	48,695	44,249	2,055	461,366	2.12
$7,000–$8,000	2,351	17,536,234	179,975	3,067,118	315,797	51,552	69,898	6,963	444,210	2.53
$8,000–$9,000	1,641	13,825,524	148,117	2,914,326	255,630	59,749	66,461	8,890	390,730	2.83
$9,000–$10,000	1,235	11,697,457	140,519	2,488,206	229,497	68,149	75,718	20,565	393,929	3.37
$10,000–$11,000	931	9,748,047	121,482	2,555,085	193,391	70,495	71,574	18,663	354,123	3.63
$11,000–$12,000	798	9,180,878	99,405	2,373,320	190,012	78,235	76,751	18,047	363,045	3.95
$12,000–$13,000	617	7,653,103	115,746	2,052,748	154,636	88,424	65,496	34,689	343,245	4.48
$13,000–$14,000	512	6,911,297	80,806	1,923,331	140,692	76,937	61,513	26,985	306,127	4.43
$14,000–$15,000	440	6,336,969	72,548	1,717,740	131,490	78,854	60,744	19,868	290,956	4.59
$15,000–$20,000	1,445	24,857,113	346,714	8,845,694	485,350	402,226	272,348	76,029	1,235,953	4.97
$20,000–$25,000	803	17,852,658	299,276	6,332,532	365,865	408,988	234,746	118,349	1,127,948	6.32
$25,000–$30,000	438	11,959,275	224,479	4,908,360	233,274	349,450	159,540	61,899	804,163	6.72
$30,000–$40,000	534	18,432,396	300,930	7,690,541	363,331	656,632	225,781	109,489	1,355,233	7.35
$40,000–$50,000	311	13,777,730	226,630	6,025,198	271,344	618,405	173,829	88,586	1,152,164	8.36
$50,000–$60,000	179	9,832,559	202,427	4,457,022	186,379	495,713	143,436	14,006	839,534	8.54
$60,000–$70,000	119	7,706,997	142,105	3,518,979	149,793	460,159	103,470	70,272	783,694	10.17
$70,000–$80,000	86	6,374,680	122,904	3,413,464	95,465	392,613	83,794	26,188	598,060	9.38
$80,000–$90,000	50	4,273,935	139,560	2,163,257	71,958	313,249	30,707	33,668	449,582	10.52
$90,000–$100,000	34	3,203,488	74,824	1,965,180	45,125	216,121	28,397	15,459	305,102	9.52
$100,000–$150,000	91	11,286,459	396,056	6,052,730	207,740	1,064,919	115,145	73,966	1,461,770	12.95
$150,000–$200,000	37	6,463,746	155,398	3,273,391	104,903	777,078	29,533	52,366	963,880	14.91
$200,000–$250,000	21	4,549,657	238,020	2,012,711	69,643	626,876	26,533	87,803	810,855	17.82
$250,000–$300,000	9	2,434,002	37,723	1,225,513	46,082	420,458	5,237	9,895	481,672	19.79
$300,000–$400,000	11	3,833,003	274,103	2,463,060	26,476	780,643	3,142	2,472	812,733	21.20
$400,000–$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)		70,170	15.28
$500,000–$750,000	6	(2)	(2)	(2)	(2)	(2)	(2)		1,087,858	29.04

[1] Nontaxable; exemptions and dividends exceed net income.

[2] Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the num of return , net income, contributions, dividends, tax, and relative percentage, by State* – Continued.

CALIFORNIA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$4,205,845	$105,446	$2,092,105	$74,816	$1,074,293	$8,919			
Grand total	94,794	501,451,546	8,805,845	102,950,020	6,525,998	9,700,065	2,265,030	$998,695	$19,489,788	3.89

COLORADO.

$2,000–$2,500 [2]	2,515	$5,551,092	$52,438	$257,932						
$2,000–$2,500	3,420	7,769,789	45,084	65,386	$28,997				$28,997	0.37
$2,500–$3,000 [2]	599	1,615,424	19,871	215,343						
$2,500–$3,000	3,426	9,382,350	82,884	139,142	50,256				50,256	.54
$3,000–$4,000 [2]	257	871,493	13,179	396,742						
$3,000–$4,000	4,183	14,329,793	143,409	399,603	434,411		$111		434,522	3.03
$4,000–$5,000 [2]	102	459,910	6,052	298,979						
$4,000–$5,000	2,169	9,660,960	169,117	440,375	103,149		125	$2,011	105,285	1.09
$5,000–$6,000 [2]	14	77,042	319	47,205						
$5,000–$6,000	1,244	6,809,579	94,351	590,447	96,102	$5,378	589		102,069	1.50
$6,000–$7,000	710	4,583,637	62,952	526,408	76,106	9,660	406,261	519	492,546	10.75
$7,000–$8,000	528	3,935,439	61,826	575,253	71,218	16,918	12,456	1,843	102,435	2.60
$8,000–$9,000	364	3,076,234	53,102	500,191	58,137	12,702	15,129	3,254	89,222	2.90
$9,000–$10,000	234	2,204,564	30,897	421,250	43,505	12,565	14,405	4,593	75,068	3.41
$10,000–$11,000	187	1,945,349	31,808	511,520	37,264	19,052	15,097	4,524	75,937	3.90
$11,000–$12,000	160	1,839,572	29,216	386,807	37,597	15,198	14,726	5,193	72,714	3.95
$12,000–$13,000	106	1,312,408	23,715	225,993	30,269	13,796	8,165	5,024	57,254	4.36
$13,000–$14,000	90	1,206,616	23,677	311,519	23,616	12,918	10,271	4,186	50,991	4.23
$14,000–$15,000	72	1,041,036	23,476	328,969	21,199	13,200	6,456	5,037	45,892	4.41
$15,000–$20,000	277	4,748,598	102,040	1,571,073	98,795	79,276	57,888	21,597	257,556	5.42

$20,000–$25,000	140	3,129,966	452,741	1,299,328	56,503	68,443	20,270	14,588	159,804	5.11
$25,000–$30,000	84	2,270,703	38,901	757,254	49,175	65,647	24,924	27,486	167,232	7.37
$30,000–$40,000	100	3,431,249	135,935	1,595,823	59,633	120,297	28,978	26,030	234,938	6.85
$40,000–$50,000	50	2,218,419	46,526	920,154	42,207	96,453	14,376	4,600	157,636	7.11
$50,000–$60,000	35	1,922,759	60,952	871,335	36,828	97,184	21,819	6,369	162,200	8.44
$60,000–$70,000	18	1,176,539	22,754	397,429	25,906	75,464	14,195	637	116,202	9.88
$70,000–$80,000	10	738,260	15,668	560,115	12,302	53,136	2,616	.....	68,054	9.22
$80,000–$90,000	14	1,186,234	42,486	551,291	21,822	73,708	4,275	13,458	113,263	9.55
$90,000–$100,000	7	659,101	21,652	515,182	8,191	38,589	3,886	.....	50,666	7.69
$100,000–$150,000	26	3,140,667	127,713	1,983,316	41,323	270,230	8,687	7,391	327,631	10.43
$150,000–$200,000	10	1,751,023	64,662	625,827	32,918	200,159	14,974	3,906	251,957	14.39
$200,000–$250,000	3	694,734	65,069	392,893	12,781	134,835	.....	.....	147,616	21.25
$250,000–$300,000	4	1,079,780	62,147	477,090	18,333	163,343	12,299	.....	193,975	17.98
$300,000–$400,000	3	(1)	(1)	(1)	(1)	(1)	(1)	.....	289,680	28.68
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	2	(1)	(1)	(1)	(1)	(1)	.....	.....	510,657	27.94
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	2,837,556	208,332	2,417,913	25,360	714,284	2,516	.....	.....	.....
Grand total	21,163	108,657,875	2,434,951	21,575,087	1,653,903	2,382,435	735,494	220,423	4,992,255	4.59

CONNECTICUT.

$2,000–$2,500 [2]	3,905	$8,555,680	$469,012	$805,140	.....	.....	.....	.....	.....	.....
$2,000–$2,500	5,318	11,918,016	77,968	299,940	$56,629	.....	.....	.....	$56,629	0.48
$2,500–$3,000 [2]	1,014	2,724,491	40,867	867,330	.....	.....	.....	.....	.....	.....
$2,500–$3,000	4,907	13,295,755	128,268	463,376	70,454	.....	.....	.....	70,454	.53
$3,000–$4,000 [2]	595	2,024,396	46,321	1,328,579	.....	.....	.....	.....	.....	.....
$3,000–$4,000	5,116	17,455,265	200,923	1,057,250	130,990	.....	.....	.....	130,990	.75
$4,000–$5,000 [2]	316	1,398,093	35,381	1,108,686	.....	.....	.....	.....	.....	.....
$4,000–$5,000	2,632	11,696,642	163,696	1,124,552	117,450	.....	$4,855	.....	122,305	1.05
$5,000–$6,000 [2]	33	174,904	9,969	147,541	.....	.....	.....	.....	.....	.....
$5,000–$6,000	1,688	9,248,533	152,405	1,633,110	170,260	$15,520	3,759	$804	190,343	2.06
$6,000–$7,000	1,067	6,907,734	128,385	1,592,184	175,189	13,428	21,497	1,781	211,895	3.07
$7,000–$8,000	709	5,294,253	104,997	1,439,856	76,790	14,493	20,076	236	111,595	2.11
$8,000–$9,000	613	5,176,292	112,804	1,772,793	78,572	22,945	25,677	2,404	129,598	2.50
$9,000–$10,000	461	4,357,815	89,223	1,503,710	65,413	21,559	29,230	470	116,672	2.68
$10,000–$11,000	402	4,212,172	110,864	1,667,183	59,023	21,840	31,776	1,018	116,657	2.77
$11,000–$12,000	267	3,072,400	77,741	1,293,024	45,589	22,379	22,937	1,104	92,009	3.00
$12,000–$13,000	261	3,274,017	80,897	1,379,412	48,001	40,981	31,171	3,435	123,588	3.77
$13,000–$14,000	183	2,467,477	60,100	1,151,586	34,729	27,385	25,433	184	87,731	3.56
$14,000–$15,000	174	2,517,739	71,079	1,227,215	36,204	27,024	25,320	485	89,033	3.54

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable: exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

CONNECTICUT—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$15,000-$20,000	619	$10,799,048	$285,591	$5,233,565	$150,219	$149,573	$119,807	$11,447	$431,046	3.99
$20,000-$25,000	325	7,220,132	223,672	3,614,700	108,544	148,657	76,547	18,124	351,872	4.87
$25,000-$30,000	224	6,100,093	188,585	3,388,859	82,744	157,288	70,459	23,992	334,483	5.48
$30,000-$40,000	257	8,941,958	294,604	4,897,221	121,072	358,722	87,745	21,154	588,693	6.58
$40,000-$50,000	154	6,932,000	287,654	4,283,259	76,971	269,373	62,008	1,385	409,737	5.91
$50,000-$60,000	107	5,800,468	224,712	3,559,367	74,147	275,098	56,442	.....	405,687	6.99
$60,000-$70,000	74	4,797,633	221,864	3,340,419	44,015	229,777	41,577	.....	315,369	6.57
$70,000-$80,000	39	2,866,194	125,310	1,858,176	33,537	176,413	21,390	6,617	237,957	8.30
$80,000-$90,000	23	1,936,191	55,141	1,045,659	23,554	168,467	29,387	31,955	253,365	13.08
$90,000-$100,000	20	1,909,102	79,129	1,383,772	14,944	147,381	11,993	10,790	185,108	9.70
$100,000-$150,000	66	7,976,610	303,196	4,846,122	105,141	734,232	116,803	53,790	1,009,966	12.66
$150,000-$200,000	26	4,553,148	351,077	3,168,181	94,166	520,749	40,620	6,635	662,170	14.54
$200,000-$250,000	12	2,725,599	220,867	1,289,412	40,475	380,496	22,913	2,263	446,147	16.37
$250,000-$300,000	8	2,181,380	141,111	1,714,897	4,958	353,192	2,514	.....	360,664	16.53
$300,000-$400,000	10	3,562,917	193,270	2,608,664	31,935	598,496	14,176	.....	644,607	18.09
$400,000-$500,000	3	1,396,836	64,422	1,210,622	24,773	362,545	2,295	.....	389,613	27.89
$500,000-$750,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	145,514	28.87
$750,000-$1,000,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	423,850	49.97
$1,000,000-$1,500,000	1	(1)	(1)	(1)	(1)	(1)	.....	.....	560,051	38.02
$1,500,000-$2,000,000	1	(1)	(1)	(1)	.....	(1)	(1)	.....	465,223	28.53
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	4,455,741	305,967	3,256,831	40,813	1,431,689	23,536	98,600	.....	.....
Grand total	31,632	199,926,724	5,727,072	72,562,193	2,237,301	6,692,704	1,041,943	298,673	10,270,621	5.14

DELAWARE.

$2,000-$2,500 [2]	340	$743,918	$8,887	$50,437	.....	.....	.....	.....	.....	.....
$2,000-$2,500	636	1,443,497	9,235	36,853	$6,188	.....	.....	.....	$6,188	0.43
$2,500-$3,000 [2]	95	258,550	2,174	55,645	.....	.....	.....	.....	.....	.....

$2,500-$3,000	569	1,552,962	11,474	141,546	7,524				7,524	.48
$3,000-4,000 [2]	35	119,451	2,040	50,927						
$3,000-$4,000	767	2,646,364	26,955	155,108	18,707		$156		18,863	.71
$4,000-$5,000 [2]	12	52,721	509	34,550						
$4,000-$5,000	401	1,789,051	21,693	168,831	17,098		165		17,263	.96
$5,000-$6,000 [2]	3	16,463	183	10,407						
$5,000-$6,000	283	1,544,790	20,927	265,599	19,501	$1,072	822		21,395	1.38
$6,000-$7,000	170	1,098,629	12,722	217,210	15,611	2,019	847	$85	18,562	1.69
$7,000-$8,000	100	742,266	9,867	172,858	11,051	2,042	1,897		14,990	2.02
$8,000-$9,000	85	73,540	12,061	227,878	9,971	3,163	2,435		15,569	2.12
$9,000-$10,000	72	682,971	9,500	223,168	10,535	4,004	3,834		18,373	2.69
$10,000-$11,000	65	683,256	14,617	212,807	11,418	5,063	3,972	856	21,309	3.12
$11,000-$12,000	40	457,376	5,263	204,238	6,908	3,901	1,606	1,003	13,418	2.93
$12,000-$13,000	36	448,468	5,480	187,259	5,888	3,951	1,726	2,003	13,568	3.03
$13,000-$14,000	32	431,795	8,690	147,796	7,231	4,376	3,045	1,349	16,001	3.71
$14,000-$15,000	27	391,350	11,484	124,979	7,180	5,930	4,110	222	17,442	4.46
$15,000-$20,000	86	1,484,754	28,617	630,945	23,089	25,401	20,781	83	69,354	4.67
$20,000-$25,000	57	1,271,179	28,591	526,844	19,994	30,427	13,006	264	63,691	5.01
$25,000-$30,000	34	938,080	25,428	467,913	12,677	27,423	14,623		54,723	5.83
$30,000-$40,000	46	1,570,320	34,349	1,079,919	18,684	60,483	26,812	3,051	109,030	6.94
$40,000-$50,000	23	1,017,620	29,300	625,567	11,795	41,672	11,698	192	65,357	6.42
$50,000-$60,000	20	1,116,548	29,157	592,938	16,013	62,957	10,921	7,636	97,527	8.73
$60,000-$70,000	8	520,961	24,961	327,333	5,711	31,233	2,064		39,008	7.49
$70,000-$80,000	12	910,440	32,429	586,303	10,287	61,696	3,703		75,686	8.31
$80,000-$90,000	3	258,330	8,450	196,135	2,386	21,038			23,424	9.07
$90,000-$100,000	5	464,409	29,843	289,793	5,438	41,392	6,380		53,210	11.46
$100,000-$150,000	26	3,107,745	104,022	2,249,780	23,042	383,300	23,561		429,903	13.83
$150,000-$200,000	10	1,715,864	98,834	1,224,070	11,492	166,336	12,907		190,735	11.12
$200,000-$250,000	4	873,411	46,604	477,684	13,389	154,665	8,229		176,283	20.18
$250,000-$300,000	6	1,634,371	49,217	1,239,914	12,917	296,298	3,109		312,324	19.11
$300,000-$400,000	4	1,339,266	83,042	1,270,890	2,446	328,660	1,976		333,082	24.87
$400,000-$500,000	4	1,805,764	195,165	1,535,269	2,258	490,781	3,884		496,923	27.52
$500,000-$750,000	1	(1)	(1)	(1)	(1)	(1)			167,076	29.31
$750,000-$1,000,000	2	(1)	(1)	(1)	(1)	(1)	(1)		524,110	30.24
$1,000,000-$1,500,000	2	(1)	(1)	(1)	(1)	(1)			1,016,815	42.40
$1,500,000-$2,000,000	1	(1)	(1)	(1)		(1)	(1)		440,897	29.01
$2,000,000-$3,000,000										
$3,000,000-$4,000,000	1	(1)	(1)	(1)		(1)	(1)		1,585,341	44.64
$4,000,000-$5,000,000	1	(1)	(1)	(1)	(1)	(1)			2,766,808	55.82
$5,000,000 and over										
Classes grouped [1]		14,728,696	1,043,248	14,095,223	9,357	6,482,308	9,382			
Grand total	4,124	50,597,176	2,085,018	30,105,616	355,786	8,741,591	197,651	16,744	9,311,772	18.40

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentage, by States*—Continued.

DISTRICT OF COLUMBIA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000-$2,500[1]	1,464	$3,182,027	$19,555	$154,210						
$2,000-$2,500	3,363	7,578,139	36,379	127,763	$31,577				$31,577	0.42
$2,500-$3,000[1]	248	665,006	6,844	155,333						
$2,500-$3,000	2,671	7,293,453	40,757	143,776	39,223				39,223	.54
$3,000-$4,000[1]	115	388,769	3,065	185,882						
$3,000-$4,000	2,623	8,988,488	57,915	373,876	73,051		$3,615	$810	77,476	.86
$4,000-$5,000[1]	34	151,976	1,532	115,719						
$4,000-$5,000	1,310	5,829,948	52,037	423,367	64,355		4,918		69,273	1.19
$5,000-$6,000[1]	3	15,666	425	12,501						
$5,000-$6,000	800	4,372,368	33,924	416,820	104,251	$40,109	1,305	1,334	146,999	3.36
$6,000-$7,000	484	3,127,540	35,799	518,505	49,241	5,542	6,688	913	62,384	1.99
$7,000-$8,000	329	2,455,416	23,853	401,553	261,788	31,430	9,653	1,080	303,951	12.38
$8,000-$9,000	247	2,169,300	33,613	406,273	38,457	9,645	14,357	1,107	63,566	2.93
$9,000-$10,000	202	1,901,202	25,770	445,929	87,596	58,396	15,771	950	162,713	8.56
$10,000-$11,000	132	1,378,412	13,264	380,050	25,162	9,299	9,110	2,533	46,104	3.34
$11,000-$12,000	106	1,211,813	17,578	315,976	37,992	12,651	14,240	19,072	83,955	6.93
$12,000-$13,000	96	1,181,279	11,748	334,808	23,599	13,316	10,393	1,151	48,459	4.10
$13,000-$14,000	81	1,090,840	19,092	316,148	22,281	12,244	8,651	2	43,178	3.96
$14,000-$15,000	54	784,482	8,540	272,063	16,343	9,753	6,334		32,430	4.13
$15,000-$20,000	250	4,329,892	77,714	1,564,272	87,182	78,905	65,139	12,988	244,214	5.64
$20,000-$25,000	118	2,626,274	43,148	952,096	52,044	62,143	40,295	4,821	159,303	6.07
$25,000-$30,000	89	2,426,576	46,683	831,156	49,086	68,656	38,892	25,066	181,700	7.49
$30,000-$40,000	88	3,031,209	40,662	1,297,547	57,205	107,092	51,510	20,853	236,660	7.81
$40,000-$50,000	52	2,282,303	56,371	1,193,835	36,599	96,801	25,790	13,842	173,032	7.58
$50,000-$60,000	24	1,315,610	41,050	653,096	22,312	66,821	11,773	12,268	113,174	8.60
$60,000-$70,000	18	1,158,202	38,160	423,697	28,303	76,408	14,147	8,054	126,912	10.96
$70,000-$80,000	14	1,023,705	21,870	131,198	19,081	66,710	27,529		113,320	11.06
$80,000-$90,000	7	603,483	8,185	697,128	9,137	51,429	2,385		62,951	10.43
$90,000-$100,000	11	1,038,072	18,082	479,713	20,371	95,799	6,992		123,162	11.86
$100,000-$150,000	27	3,571,949	121,373	1,599,811	67,582	402,442	15,214		485,238	13.58
$150,000-$200,000	13	2,053,346	93,452	2,085,426	32,909	288,784	9,056		330,749	16.11
$200,000-$250,000	3	633,677	22,689	479,434	5,847	68,127			73,974	11.67
$250,000-$300,000	1	(2)	(2)	(2)	(2)	(2)			55,521	20.65
$300,000-$400,000										
$400,000-$500,000	4	(2)	(2)	(2)	(2)	(2)		(2)	132,221	25.06
$500,000-$750,000	1	(2)	(2)	(2)	(2)	(2)			178,117	34.16

$750,000-$1,000,000										
$1,000,000-$1,500,000										
$1,500,000-$2,000,000										
$2,000,000-$3,000,000										
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [2]		2,514,970	63,281	1,732,942	26,612	600,632		38,615		
Grand total	15,082	82,375,392	1,134,410	19,621,903	1,384,185	2,333,134	413,757	165,459	4,301,536	5.22

FLORIDA.

$2,000-$2,500 [1]	978	$2,146,318	$24,513	$126,310						
$2,000-$2,500	1,464	3,352,373	24,521	26,404	$12,488				$12,188	0.37
$2,500-$3,000 [1]	252	670,414	13,641	146,469						
$2,500-$3,000	1,621	4,459,300	41,775	102,921	20,034		843		20,107	.45
$3,000-$4,000 [1]	109	360,625	11,019	190,660						
$3,000-$4,000	1,801	6,185,443	69,572	170,827	12,771		261	$148	43,180	.70
$4,000-$5,000 [1]	62	274,829	5,070	189,121						
$4,000-$5,000	906	4,047,777	56,282	223,357	40,917		862		41,779	1.03
$5,000-$6,000 [1]	8	41,640	3,161	26,492						
$5,000-$6,000	579	3,165,737	45,171	332,544	41,964	$82,113	1,087	1	45,165	1.43
$6,000-$7,000	375	2,425,625	34,576	332,496	38,600	4,776	3,300	86	46,792	1.93
$7,000-$8,000	230	1,718,277	26,829	245,789	29,766	1,947	5,976	806	41,495	2.41
$8,000-$9,000	175	1,480,467	20,575	264,740	26,695	6,347	9,238	3,373	45,653	3.08
$9,000-$10,000	114	1,080,186	15,584	236,339	19,875	6,004	6,552	777	33,205	3.07
$10,000-$11,000	94	986,109	16,148	193,445	20,049	6,945	6,612		33,606	3.41
$11,000-$12,000	71	813,125	18,225	192,724	15,427	7,197	6,265	2,240	31,129	3.83
$12,000-$13,000	81	1,011,716	19,200	253,122	19,649	9,928	7,191	3,185	39,953	3.95
$13,000-$14,000	46	617,534	9,017	140,869	13,639	7,167	8,998	2,150	31,954	5.17
$14,000-$15,000	37	539,408	6,586	121,554	11,918	7,271	5,477	1,102	25,768	4.78
$15,000-$20,000	111	1,860,874	20,131	534,662	38,819	30,367	16,635	13,617	99,438	5.34
$20,000-$25,000	63	1,406,298	22,052	1,208,050	28,082	32,104	20,646	10,038	90,870	6.46
$25,000-$30,000	35	957,070	18,196	417,744	18,536	31,131	9,726	1,218	60,611	6.33
$30,000-$40,000	34	1,199,805	23,612	517,967	22,745	45,021	9,998	5,887	83,651	6.97
$40,000-$50,000	15	639,236	5,811	333,391	9,925	27,835	6,261	40	44,061	6.89
$50,000-$60,000	12	655,633	11,061	290,549	14,169	33,505	4,462	4,759	56,895	8.68
$60,000-$70,000	9	587,089	15,522	257,301	11,180	39,335	4,293	5,196	60,004	10.22
$70,000-$80,000	2	145,734	500	24,933	1,307	8,959	5,025		18,291	12.55
$80,000-$90,000	2	167,245	2,249	126,609	1,294	13,951			15,245	9.11
$90,000-$100,000	1	(2)	(2)	(2)	(2)	(2)			12,439	13.70
$100,000-$150,000	6	(2)	(2)	(2)	(2)	(2)	(2)	(2)	77,606	10.53
$150,000-$200,000	2	(2)	(2)	(2)	(2)	(2)	(2)		49,272	15.73
$200,000-$250,000										
$250,000-$300,000										
$300,000-$400,000										
$400,000-$500,000										

[1] Nontaxable; exemptions and dividends exceed net income.

[2] Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

FLORIDA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$500,000–$750,000	2	(1)	(1)	(1)	(1)	(1)			$364,474	30.80
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$2,324,109	$90,839	$1,814,446	$16,562	$478,638	$8,538	$53		
Grand total	9,297	45,319,996	671,438	9,044,835	519,441	803,538	147,476	54,676	1,525,131	3.37

GEORGIA.

$2,000–$2,500 [2]	2,711	$6,004,236	$49,085	$182,958						
$2,000–$2,500	3,244	7,385,402	44,165	626,310	$32,020				$32,020	0.43
$2,500–$3,000 [2]	880	2,339,712	27,581	180,640						
$2,500–$3,000	3,657	10,036,322	80,301	149,626	47,294		$42		47,336	.47
$3,000–$4,000 [2]	353	1,154,081	21,345	327,428						
$3,000–$4,000	4,894	16,798,493	175,048	453,715	111,145		828	$400	112,373	.67
$4,000–$5,000 [2]	96	412,990	10,856	290,805						
$4,000–$5,000	2,601	12,116,407	144,301	526,022	116,978		1,195	3	118,176	.98
$5,000–$6,000 [2]	10	52,801	2,281	38,962						
$5,000–$6,000	1,585	8,545,397	114,808	636,396	114,708	$5,180	3,018	400	123,306	1.44
$6,000–$7,000	879	5,639,239	93,474	670,608	88,870	12,111	10,668	264	111,913	1.98
$7,000–$8,000	617	4,582,503	71,297	657,985	79,028	13,096	16,897	1,451	110,472	2.41
$8,000–$9,000	404	3,378,476	63,370	520,301	61,931	14,113	23,934	214	100,192	2.97
$9,000–$10,000	311	2,914,796	43,335	492,676	55,110	16,231	21,566	1,828	94,735	3.25
$10,000–$11,000	222	2,284,977	32,511	522,440	43,134	15,089	18,168	1,206	77,597	3.40
$11,000–$12,000	180	2,064,050	35,495	381,383	42,312	16,663	20,473	4,297	83,745	4.06
$12,000–$13,000	151	1,879,240	33,646	457,444	36,398	17,627	23,170	3,148	80,343	4.28
$13,000–$14,000	131	1,737,746	37,977	447,327	32,661	17,782	18,503	534	69,480	4.00
$14,000–$15,000	112	1,594,865	32,228	436,500	30,682	19,769	19,661	1,671	71,783	4.50

$15,000–$20,000	324	5,500,207	107,729	1,500,971	117,400	90,614	105,969	17,732	331,715	6.03
$20,000–$25,000	162	3,533,904	73,296	1,439,972	65,194	70,823	37,139	12,818	185,974	5.26
$25,000–$30,000	94	2,577,326	41,520	1,036,964	49,253	75,337	31,672	5,725	161,987	6.28
$30,000–$40,000	100	3,438,638	90,682	1,512,843	61,363	105,862	37,685	30,808	235,718	6.86
$40,000–$50,000	53	2,424,111	48,251	842,237	56,667	120,978	35,607	13,211	226,463	9.34
$50,000–$60,000	29	1,671,373	44,338	790,117	18,088	61,943	15,761	.....	95,792	5.73
$60,000–$70,000	10	639,016	29,253	231,057	13,510	40,087	11,008	764	65,369	10.23
$70,000–$80,000	10	712,204	24,206	459,228	10,949	46,619	8,549	9,320	75,437	10.59
$80,000–$90,000	9	761,292	8,501	351,702	13,780	46,811	3,279	22,230	86,100	11.31
$90,000–$100,000	6	565,987	8,149	407,685	5,151	36,387	1,160	.....	42,698	7.54
$100,000–$150,000	9	1,041,729	26,653	682,205	15,101	84,892	14,190	222	114,405	10.98
$150,000–$200,000	1	(1)	.....	(1)	(1)	(1)	(1)	.....	49,936	31.54
$200,000–$250,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	29,056	11.82
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	1	(1)	(1)	(1)	.....	(1)	.....	.....	30,363	7.74
$400,000–$500,000	1	(1)	(1)	(1)	.....	(1)	.....	.....	36,301	9.00
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	1	(1)	(1)	(1)	.....	(1)	(1)	.....	106,969	9.04
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	2,383,592	30,105	2,398,082	6,839	232,684	13,102	.....	.....	.....
Grand total	23,849	116,171,112	1,645,787	19,652,589	1,325,506	1,160,698	493,244	128,246	3,107,754	2.67

HAWAII.

$2,000–$2,500 [2]	406	$888,822	$8,125	$48,102	.....	.....	.....	.....	.....	.....
$2,000–$2,500	394	890,225	4,578	7,746	$3,776	.....	.....	.....	$3,776	0.42
$2,500–$3,000 [2]	95	259,582	2,476	50,135	.....	.....	.....	.....	.....	.....
$2,500–$3,000	391	1,071,620	9,180	26,150	5,425	.....	.....	.....	5,425	.51
$3,000–$4,000 [2]	81	275,876	3,244	118,921	.....	.....	.....	.....	.....	.....
$3,000–$4,000	437	1,498,473	13,165	71,978	10,485	.....	.....	.....	10,485	.70
$4,000–$5,000 [2]	49	221,984	3,252	161,989	.....	.....	.....	.....	.....	.....
$4,000–$5,000	220	977,470	9,936	98,335	9,287	.....	.....	.....	9,287	.95
$5,000–$6,000 [2]	1	5,163	.....	3,763	.....	.....	.....	.....	.....	.....
$5,000–$6,000	172	937,035	8,009	240,939	1,283	$640	$263	.....	2,186	.23
$6,000–$7,000	90	579,317	9,198	210,070	2,013	2,201	984	.....	5,198	.90
$7,000–$8,000	88	654,038	8,340	226,740	7,932	1,905	1,829	.....	11,666	1.78
$8,000–$9,000	63	532,302	10,132	260,585	4,612	2,197	2,187	$694	9,690	1.82
$9,000–$10,000	36	340,756	7,264	164,313	3,858	2,082	2,172	.....	8,112	2.38
$10,000–$11,000	35	365,902	3,171	120,474	5,638	2,639	2,987	.....	11,264	3.08
$11,000–$12,000	22	252,703	4,545	116,157	3,188	2,112	1,164	420	6,884	2.72
$12,000–$13,000	20	249,705	4,036	118,516	3,088	2,492	1,869	.....	7,449	2.98
$13,000–$14,000	17	229,430	1,743	130,593	2,174	2,906	3,333	.....	8,413	3.67

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

HAWAII—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$14,000–$15,000	19	$276,623	$7,069	$144,316	$2,678	$3,581	$2,304	$2,187	$10,750	3.89
$15,000–$20,000	62	1,072,126	20,897	582,636	2,818	19,874	9,158	4,172	36,022	3.36
$20,000–$25,000	40	890,529	6,409	612,216	8,088	25,294	2,729	2,476	38,587	4.33
$25,000–$30,000	36	972,071	22,787	596,807	10,872	35,568	6,578	.....	53,018	5.45
$30,000–$40,000	35	1,231,590	20,682	929,819	6,751	53,463	5,444	.....	65,658	5.33
$40,000–$50,000	20	888,212	12,153	697,902	7,688	42,540	6,930	4,181	61,339	6.91
$50,000–$60,000	13	703,650	11,519	435,765	11,593	49,896	3,317	.....	64,806	9.21
$60,000–$70,000	6	388,840	31,299	287,748	2,659	22,922	39	10,526	36,146	9.29
$70,000–$80,000	5	380,932	26,580	274,256	3,517	30,386	.....	3,861	37,764	9.91
$80,000–$90,000	10	868,806	49,840	806,609	1,322	80,615	7	.....	81,944	9.43
$90,000–$100,000	4	371,470	8,362	114,992	5,744	39,268	704	7,542	53,258	14.34
$100,000–$150,000	14	1,675,324	45,202	1,446,576	7,785	233,401	3,164	.....	244,350	14.58
$150,000–$200,000	3	522,054	11,760	354,570	5,705	95,978	.....	37	101,720	19.48
$200,000–$250,000	3	(1)	(1)	(1)	(1)	(1)	(1)	(1)	74,119	11.42
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	1	(1)	(1)	(1)	(1)	(1)	.....	.....	113,109	28.11
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	1,051,625	24,692	836,554	7,082	167,647	160	12,339	.....	.....
Grand total	2,888	21,524,255	412,645	10,326,272	147,061	919,607	57,322	48,435	1,172,425	5.45

IDAHO.

$2,000–$2,500 [2]	1,048	$2,303,766	$25,701	$62,717						
$2,000–$2,500	1,310	2,965,104	114,547	16,451	$12,825				$12,825	0.43
$2,500–$3,000 [2]	332	887,973	13,308	39,162						
$2,500–$3,000	1,311	3,591,100	30,848	22,585	16,567				16,567	.46
$3,000–$4,000 [2]	93	312,175	5,660	70,074						
$3,000–$4,000	1,684	5,779,699	60,423	85,512	39,776				39,776	.69
$4,000–$5,000 [2]	25	108,262	5,575	63,357						
$4,000–$5,000	810	3,584,041	42,991	90,117	36,592				36,592	1.02
$5,000–$6,000 [2]	3	16,271	270	9,348						
$5,000–$6,000	418	2,253,954	25,429	92,601	14,979	$2,804	$4,103	$40	21,926	.97
$6,000–$7,000	249	1,607,192	22,793	147,598	6,239	2,704	1,064		10,007	.62
$7,000–$8,000	164	1,203,625	15,697	122,671	12,340	3,411	1,997	632	18,380	1.53
$8,000–$9,000	113	952,451	12,397	154,892	18,748	3,873	3,046	841	26,508	2.78
$9,000–$10,000	64	603,847	5,732	98,329	11,613	2,876	1,906	15	16,410	2.72
$10,000–$11,000	69	717,527	4,913	72,351	17,181	5,376	1,787	1,632	25,976	3.62
$11,000–$12,000	58	668,160	8,392	87,216	16,013	5,972	2,864	68	24,917	3.73
$12,000–$13,000	32	400,757	5,506	50,413	9,764	4,651	1,127	2,168	17,710	4.42
$13,000–$14,000	30	394,247	3,220	76,164	7,759	3,716	3,018		14,493	3.68
$14,000–$15,000	23	316,591	4,148	96,403	5,947	3,838	1,664	3,842	15,291	4.83
$15,000–$20,000	56	976,146	6,512	239,416	21,713	16,741	13,077	7,658	59,189	6.06
$20,000–$25,000	38	820,625	7,506	168,387	19,712	18,381	5,745	45	43,883	5.35
$25,000–$30,000	12	330,259	2,636	131,354	6,896	9,666	1,520	5,913	23,995	7.26
$30,000–$40,000	29	905,066	14,626	324,001	18,583	31,716	10,498	441	61,238	6.77
$40,000–$50,000	4	165,338	1,827	79,292	2,805	4,238	96	7,692	14,831	8.97
$50,000–$60,000	6	324,640	35,08	163,878	4,554	14,435	4,917		23,906	7.36
$60,000–$70,000	2	133,352	2,395	705,68	2,175	5,588	548		8,311	6.23
$70,000–$80,000	2	143,044	435	1,789	4,321	12,843			17,164	12.00
$80,000–$90,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	11,620	13.88
$90,000–$100,000										
$100,000–$150,000	5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	85,294	13.23
$150,000–$200,000	2	(1)	(1)	(1)	(1)	(1)	(1)		62,769	19.30
$200,000–$250,000										
$250,000–$300,000										
$300,000–$400,000	1	(1)	(1)	(1)	(1)	(1)			46,710	14.74
$400,000–$500,000										
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		1,370,302	8,749	1,046,400	15,196	149,372	25,209	16,616		
Grand total	7,994	33,835,514	455,744	3,683,046	322,298	302,201	84,186	47,603	756,288	2.24

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

ILLINOIS.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000-$2,500 [1]	6,695	$14,808,439	$124,219	$393,331						
$2,000-$2,500	29,878	68,086,750	562,195	613,199	$243,990		$260		$244,250	0.36
$2,500-$3,000 [1]	1,628	4,363,158	49,116	416,473						
$2,500-$3,000	29,624	81,251,393	1,183,050	1,185,197	380,423		1,011	$267	381,701	.47
$3,000-$4,000 [1]	508	1,685,757	23,480	458,716						
$3,000-$4,000	31,999	110,014,623	1,448,230	2,646,382	787,204		6,159	824	794,187	.72
$4,000-$5,000 [1]	153	672,954	13,724	414,316						
$4,000-$5,000	14,941	66,554,589	762,155	3,138,193	728,380		6,908	363	735,651	1.11
$5,000-$6,000 [1]	14	76,816	1,706	26,610						
$5,000-$6,000	8,324	45,352,078	490,880	3,717,848	717,173	$72,177	21,486	1,467	812,303	1.79
$6,000-$7,000	5,143	33,223,136	400,729	3,914,179	569,066	73,577	75,714	2,845	721,202	2.17
$7,000-$8,000	3,570	26,604,083	319,176	3,366,822	495,242	79,554	131,018	2,769	708,583	2.66
$8,000-$9,000	2,305	19,532,103	263,436	3,394,336	371,380	89,560	138,176	5,125	604,241	3.09
$9,000-$10,000	1,764	16,720,951	220,349	3,143,447	333,904	93,915	158,976	6,982	593,777	3.55
$10,000-$11,000	1,478	15,483,132	199,107	3,082,272	319,687	109,397	167,941	20,031	617,056	3.99
$11,000-$12,000	1,154	13,228,583	177,060	2,762,012	363,194	281,312	259,789	10,805	915,100	6.92
$12,000-$13,000	923	11,502,005	165,960	2,658,669	240,382	111,171	144,359	10,539	506,451	4.40
$13,000-$14,000	748	10,176,288	626,852	2,726,531	207,024	110,477	133,030	8,965	459,496	4.52
$14,000-$15,000	660	9,512,365	142,664	2,464,250	197,841	116,976	136,942	15,671	467,430	4.91
$15,000-$20,000	2,340	39,716,137	603,599	11,232,980	796,633	616,510	608,470	58,235	2,079,848	5.24
$20,000-$25,000	1,209	26,755,204	1,192,504	9,002,730	544,973	583,648	459,297	75,907	1,663,825	6.22
$25,000-$30,000	785	21,595,388	398,143	8,171,979	450,078	724,017	371,546	70,817	1,616,458	7.48
$30,000-$40,000	989	34,252,336	650,515	14,183,381	653,345	1,232,313	589,638	104,187	2,579,483	7.53
$40,000-$50,000	518	23,078,940	452,582	11,185,497	392,853	959,011	355,808	74,803	1,782,475	7.72
$50,000-$60,000	339	18,332,402	355,335	8,902,331	311,694	875,087	321,293	86,888	1,594,962	8.70
$60,000-$70,000	209	13,411,108	343,674	7,666,484	225,430	762,664	228,856	54,365	1,272,315	9.48
$70,000-$80,000	136	10,088,745	274,798	5,581,972	155,718	670,724	160,002	40,774	1,027,218	10.18
$80,000-$90,000	104	8,721,551	187,380	4,573,899	145,933	647,658	135,962	506	930,059	10.67
$90,000-$100,000	102	9,661,106	219,773	5,078,261	154,665	797,801	150,527	30,204	1,133,137	11.73
$100,000-$150,000	245	29,411,824	1,122,535	16,765,343	740,898	2,764,336	418,117	93,658	4,017,009	13.66
$150,000-$200,000	75	12,585,209	363,888	8,207,678	153,835	1,410,159	131,052	69,776	1,764,822	14.03
$200,000-$250,000	59	13,168,577	583,231	8,594,307	144,171	1,861,768	153,323	29,062	2,188,324	16.62
$250,000-$300,000	19	5,337,517	220,084	3,705,121	57,918	827,115	16,384	49,387	950,894	17.81
$300,000-$400,000	29	10,116,501	399,376	6,111,952	166,198	2,038,221	63,269		2,267,688	22.41
$400,000-$500,000	15	6,674,982	239,917	2,693,358	150,745	1,654,516	37,166	12,147	1,854,574	27.78
$500,000-$750,000	16	9,851,622	512,480	3,793,099	201,553	2,646,141	33,567	278,986	3,160,247	32.08

$750,000-$1,000,000	6	5,065,753	557,403	5,649,621	1,039	944,877	8,974		954,890	18.85
$1,000,000-$1,500,000	3	3,603,092	153,643	3,379,698	5,055	609,398	9,254		623,707	17.31
$1,500,000-$2,000,000	3	5,363,988	350,960	5,356,880	32,062	1,078,625	84,793		1,195,480	22.29
$2,000,000-$3,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)		2,023,313	47.34
$3,000,000-$4,000,000	1	(2)	(2)	(2)	(2)	(2)			2,170,434	56.09
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [2]		8,143,415	353,131	4,777,171	126,229	4,066,358	1,160			
Grand total	148,713	863,784,600	16,709,039	195,136,525	11,566,855	28,909,063	5,720,227	1,216,355	47,412,500	5.49

INDIANA.

$2,000-$2,500 [1]	5,563	$12,279,201	$115,525	$412,282						
$2,000-$2,500	8,903	20,488,127	153,721	236,746	$64,951		$2,316		$67,267	$0.33
$2,500-$3,000 [1]	1,305	3,492,546	46,116	465,897						
$2,500-$3,000	8,825	24,109,359	251,625	344,616	104,123			$50	104,173	.43
$3,000-$4,000 [1]	443	1,471,787	26,645	584,419						
$3,000-$4,000	9,251	31,628,490	537,012	901,797	216,592		3,286	68	219,946	.70
$4,000-$5,000 [1]	170	755,435	17,714	478,998						
$4,000-$5,000	4,039	18,006,159	255,516	1,361,747	183,966		5,767	347	190,080	1.06
$5,000-$6,000 [1]	34	175,873	7,886	114,146						
$5,000-$6,000	2,044	11,161,765	171,211	885,925	152,741	$6,812	1,653	681	161,887	1.45
$6,000-$7,000	1,205	7,780,202	136,277	1,550,465	120,576	14,247	10,933	2,490	148,246	1.91
$7,000-$8,000	871	6,487,900	124,298	1,199,312	107,532	18,238	18,552	713	145,035	2.24
$8,000-$9,000	596	5,025,642	94,535	1,112,216	86,122	21,923	22,610	2,396	133,051	2.65
$9,000-$10,000	377	3,562,931	72,672	902,688	61,670	19,524	20,987	3,118	105,299	2.96
$10,000-$11,000	317	3,323,569	66,896	905,860	61,214	28,984	25,558	2,064	117,820	3.54
$11,000-$12,000	241	2,854,018	349,288	876,985	47,976	22,876	18,813	2,060	91,725	3.21
$12,000-$13,000	161	2,015,747	32,137	564,553	38,325	19,767	13,338	5,524	76,954	3.82
$13,000-$14,000	151	2,033,927	38,484	674,003	36,963	22,590	16,269	3,570	79,392	3.90
$14,000-$15,000	146	2,103,652	68,817	696,138	39,133	26,531	19,412	918	85,994	4.09
$15,000-$20,000	439	7,530,713	852,356	2,902,224	135,410	116,731	63,935	28,270	344,346	4.57
$20,000-$25,000	227	5,123,421	114,896	2,378,424	79,848	110,717	54,875	9,359	254,799	4.97
$25,000-$30,000	144	3,909,814	91,601	1,899,215	64,641	112,380	38,480	3,943	219,444	5.61
$30,000-$40,000	168	5,797,595	155,025	2,921,487	96,082	202,679	86,524	10,648	395,933	6.83
$40,000-$50,000	98	4,366,969	95,384	2,487,467	64,299	174,450	57,838	11,109	307,696	7.05
$50,000-$60,000	55	3,031,529	51,310	1,468,092	52,726	168,913	61,471	13,008	296,118	9.77
$60,000-$70,000	28	1,823,210	66,919	868,117	29,523	99,706	32,869	4,167	166,265	9.12
$70,000-$80,000	33	2,468,117	78,929	1,470,329	38,193	150,898	41,366	8,999	239,456	9.70
$80,000-$90,000	15	1,274,587	14,341	584,067	26,841	110,661	23,230	2,361	163,093	12.79
$90,000-$100,000	11	1,043,539	12,734	702,760	11,442	83,931	13,460		108,833	10.43
$100,000-$150,000	30	3,632,527	115,120	2,105,220	83,182	357,073	54,219	23,668	518,142	14.27
$150,000-$200,000	12	1,946,666	59,764	954,982	35,827	230,960	28,978		295,765	15.19
$200,000-$250,000	1	(2)	(2)	(2)		(2)			27,642	13.25
$250,000-$300,000	1	(2)			(2)	(2)	(2)		77,464	29.13
$300,000-$400,000	3	(2)	(2)	(2)	(2)	(2)	(2)	(2)	368,494	36.57
$400,000-$500,000	1	(2)	(2)	(2)		(2)			81,204	19.85

[1] Nontaxable; exemptions and dividends exceed net income.

[2] Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 2a. **PERSONAL RETURNS DISTRIBUTION OF INCOMES, BY CLASSES;** *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

INDIANA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$1,890,909	$42,098	$695,946	$41,769	$385,567	$44,909	$82,559		
Grand total	45,908	202,595,926	4,316,852	35,707,423	2,081,667	2,506,158	781,648	222,090	$5,591,563	2.76

IOWA.

$2,000–$2,500 [2]										
$2,000–$2,500	11,431	$26,124,799	$1,024,681	$160,376	$95,615				$95,615	0.36
$2,500–$3,000 [2]										
$2,500–$3,000	13,408	36,835,690	394,018	328,488	259,998				259,998	.71
$3,000–$4,000 [2]										
$3,000–$4,000	16,658	57,301,870	2,159,231	808,059	376,870		$456	$5	377,331	.66
$4,000–$5,000 [2]										
$4,000–$5,000	7,790	34,682,732	411,322	719,258	357,353		751	1	358,105	1.03
$5,000–$6,000 [2]										
$5,000–$6,000	3,905	21,349,870	271,964	853,821	311,139	$13,784	2,351	60,152	387,426	1.81
$6,000–$7,000	2,144	13,847,873	214,603	620,381	245,794	28,143	49,769	2,706	326,412	2.36
$7,000–$8,000	1,241	9,273,437	144,515	657,364	182,191	31,401	21,361	11,054	246,007	2.65
$8,000–$9,000	841	7,108,879	123,458	769,690	143,998	32,558	21,326	18,081	215,963	3.04
$9,000–$10,000	561	5,306,906	96,855	650,797	112,161	30,920	18,504	17,396	178,981	3.37
$10,000–$11,000	392	4,104,563	85,297	710,131	86,984	31,310	23,432	14,150	155,876	3.80
$11,000–$12,000	269	3,088,353	51,784	545,260	67,305	26,536	14,323	10,908	119,072	3.85
$12,000–$13,000	197	2,457,237	54,085	492,916	54,029	25,417	12,846	13,804	106,096	4.31
$13,000–$14,000	169	2,277,631	69,210	554,629	46,562	25,756	13,842	17,511	103,671	4.55
$14,000–$15,000	145	2,100,147	42,418	597,049	43,544	26,652	13,660	10,903	94,759	4.51

$15,000–$20,000	411	7,082,930	170,563	1,983,528	147,391	113,143	56,446	34,774	351,754	4.97
$20,000–$25,000	197	4,388,253	105,823	1,622,342	82,430	89,881	35,525	17,750	225,586	5.14
$25,000–$30,000	129	3,529,017	82,870	1,398,843	68,131	93,160	43,235	23,883	228,412	6.47
$30,000–$40,000	106	3,667,380	70,596	2,047,031	47,181	99,240	32,366	19,789	198,576	5.41
$40,000–$50,000	60	2,626,206	83,804	1,332,875	38,439	98,769	38,488	5,242	180,938	6.89
$50,000–$60,000	36	1,925,627	41,286	1,185,348	20,128	61,176	8,685	19,212	109,201	5.67
$60,000–$70,000	18	1,145,575	43,723	502,743	20,900	49,461	8,903	26,994	106,258	9.27
$70,000–$80,000	20	1,506,538	46,987	1,040,818	18,917	79,715	4,863	180	103,675	6.88
$80,000–$90,000	10	843,105	27,438	427,095	15,141	56,015	5,447	185	76,788	9.11
$90,000–$100,000	9	845,238	20,778	608,044	7,405	52,555	4,639	.....	64,599	7.64
$100,000–$150,000	12	(1)	(1)	(1)	(1)	(1)	(1)	.....	160,234	10.94
$150,000–$200,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	71,864	38.74
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	1,649,005	64,197	1,786,113	16,509	193,378	22,211	.....	.....	.....
Grand total	60,160	255,068,861	5,901,506	22,402,999	2,866,118	1,258,970	453,429	324,680	4,903,197	1.92

KANSAS.

$2,000–$2,500 [2]	3,605	$8,175,069	$104,897	$232,992	.....	.....	.....	.....	.....	.....
$2,000–$2,500	5,873	13,449,934	131,884	111,527	$50,838	.....	.....	.....	$50,838	0.38
$2,500–$3,000 [2]	1,033	2,780,415	50,384	176,020	.....	.....	.....	.....	.....	.....
$2,500–$3,000	6,538	18,130,283	232,119	220,290	82,254	.....	.....	.....	82,254	.45
$3,000–$4,000 [2]	271	901,891	24,651	207,445	.....	.....	.....	.....	.....	.....
$3,000–$4,000	8,033	27,533,720	1,010,582	509,161	190,704	.....	$1	$47	190,752	.69
$4,000–$5,000 [2]	50	218,443	6,893	131,218	.....	.....	.....	.....	.....	.....
$4,000–$5,000	3,929	17,497,285	273,278	569,092	182,648	.....	11,307	111,212	305,167	1.74
$5,000–$6,000 [2]	13	69,795	2,929	33,712	.....	.....	.....	.....	.....	.....
$5,000–$6,000	2,060	11,217,803	191,337	658,248	166,426	$7,985	11,009	535	185,955	1.66
$6,000–$7,000	1,108	7,146,455	125,046	630,291	128,816	14,974	15,842	2,053	161,685	2.26
$7,000–$8,000	730	5,448,491	96,620	557,300	102,430	16,411	10,502	8,983	138,326	2.54
$8,000–$9,000	450	3,806,221	73,313	416,153	77,881	17,335	14,094	14,523	123,833	3.25
$9,000–$10,000	354	3,353,654	70,490	417,841	74,855	21,313	13,487	17,288	123,943	3.70
$10,000–$11,000	266	2,798,263	52,907	435,348	58,798	20,058	11,194	17,069	107,119	3.83
$11,000–$12,000	204	2,341,858	38,954	400,005	49,845	19,901	14,403	14,892	99,041	4.23
$12,000–$13,000	140	1,734,642	30,832	241,811	40,061	17,785	7,120	9,754	74,720	4.31
$13,000–$14,000	117	1,575,028	29,853	352,174	31,472	17,194	11,242	17,811	77,719	4.93

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

KANSAS—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$14,000–$15,000	94	$1,352,677	$25,201	$249,156	$31,948	$18,594	$5,384	$15,683	$71,609	5.29
$15,000–$20,000	351	6,063,845	120,668	1,358,245	135,737	102,888	35,643	56,035	330,303	5.45
$20,000–$25,000	189	4,323,743	82,147	1,214,742	97,733	101,281	36,291	56,246	291,551	6.74
$25,000–$30,000	92	2,486,467	44,645	577,969	59,405	70,879	11,823	37,287	182,394	7.34
$30,000–$40,000	111	3,766,068	55,376	1,133,704	86,977	138,657	61,482	22,869	309,985	8.23
$40,000–$50,000	59	2,580,187	98,242	1,228,465	60,562	115,325	14,301	75,442	265,630	10.29
$50,000–$60,000	43	2,520,128	31,810	762,250	48,084	118,323	16,891	32,724	216,022	8.57
$60,000–$70,000	25	1,551,544	16,221	445,099	40,768	101,767	7,495	26,701	176,731	11.39
$70,000–$80,000	21	1,597,721	21,162	617,612	28,726	107,504	8,565	13,920	158,715	9.93
$80,000–$90,000	12	999,667	12,605	673,855	18,043	77,540	11,367	1,651	108,601	10.86
$90,000–$100,000	8	775,555	26,303	308,790	11,009	58,753	2,595	.....	72,357	9.33
$100,000–$150,000	18	2,202,471	51,981	783,361	54,612	264,915	14,083	51,648	385,258	17.49
$150,000–$200,000	6	1,080,709	10,769	532,052	51,358	268,852	15,757	89,251	425,218	39.34
$200,000–$250,000	2	466,368	2,575	423,448	1,782	12,898	1,904	.....	16,584	3.56
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	4	1,328,602	4,560	32,711	51,141	375,209	.....	.....	426,350	32.09
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total	35,809	161,275,002	3,151,234	16,642,087	2,011,913	2,086,341	366,782	693,624	5,158,660	3.20

KENTUCKY.

$2,000-$2,500 [1]	2,030	$4,481,662	$42,607	$303,189						
$2,000-$2,500	3,150	7,149,284	151,428	134,238	$27,703				$27,703	0.39
$2,500-$3,000 [1]	594	1,587,302	23,053	251,268						
$2,500-$3,000	3,309	9,054,578	85,836	201,542	42,378		$1	$38	42,417	.47
$3,000-$4,000 [1]	241	812,501	11,572	343,712						
$3,000-$4,000	3,887	13,293,446	1,051,883	449,150	97,607		316		97,923	.74
$4,000-$5,000 [1]	90	402,540	7,210	246,885						
$4,000-$5,000	2,146	9,536,149	129,567	607,873	97,105		291	883	98,279	1.03
$5,000-$6,000 [1]	7	35,558	970	21,018						
$5,000-$6,000	1,237	6,706,349	100,211	1,539,544	89,857	$4,203	392	3	94,455	1.41
$6,000-$7,000	761	4,901,150	76,306	868,575	73,260	9,009	4,767	1,412	88,448	1.81
$7,000-$8,000	489	3,636,464	64,563	754,257	57,871	10,650	10,623	1,269	80,413	2.21
$8,000-$9,000	374	3,165,879	54,072	717,999	52,723	13,674	14,027	351	80,775	2.55
$9,000-$10,000	262	2,482,776	40,449	609,929	44,107	13,667	10,999	942	69,715	2.81
$10,000-$11,000	234	2,443,762	46,674	703,999	42,269	16,774	13,263	2,397	74,703	3.06
$11,000-$12,000	152	1,738,694	23,809	516,901	30,976	13,903	12,647		57,526	3.31
$12,000-$13,000	106	1,323,706	21,292	525,774	19,748	12,552	6,238		38,538	2.91
$13,000-$14,000	99	1,323,788	34,718	402,502	24,574	14,608	8,506	1,169	48,857	3.69
$14,000-$15,000	88	1,275,743	27,575	437,269	22,763	14,832	9,966	1,721	49,282	3.86
$15,000-$20,000	265	4,574,513	116,082	1,635,522	83,438	70,752	50,929	3,815	208,934	4.57
$20,000-$25,000	175	3,900,743	78,664	1,719,983	65,733	87,536	26,701	14,247	194,217	4.98
$25,000-$30,000	92	2,479,195	64,196	1,296,592	35,577	72,374	16,827	11,458	136,236	5.50
$30,000-$40,000	116	3,960,569	99,515	2,291,593	51,286	115,363	30,279	12,874	209,802	5.30
$40,000-$50,000	53	2,335,872	85,683	1,238,916	38,495	91,182	16,819	16,735	163,231	6.99
$50,000-$60,000	35	1,950,179	62,829	1,277,468	31,786	89,379	8,513	26,749	156,427	8.02
$60,000-$70,000	17	1,095,389	30,654	733,684	11,100	41,476	14,085		66,661	6.09
$70,000-$80,000	15	1,104,085	26,935	481,459	20,472	73,136	9,451	32,260	135,319	12.25
$80,000-$90,000	9	744,133	15,880	321,557	12,837	52,790	11,900		77,527	10.42
$90,000-$100,000	11	1,043,008	54,381	596,525	12,775	60,652	8,050		81,477	7.81
$100,000-$150,000	18	2,171,338	73,771	1,813,710	12,252	175,331	12,311	3,813	203,707	9.38
$150,000-$200,000	9	1,514,725	92,580	1,229,009	8,730	140,071	15,355		164,156	10.84
$200,000-$250,000	3	674,164	17,385	632,353	670	50,312	768		51,750	7.68
$250,000-$300,000										
$300,000-$400,000										
$400,000-$500,000										
$500,000-$750,000										
$750,000-$1,000,000										
$1,000,000-$1,500,000										
$1,500,000-$2,000,000										
$2,000,000-$3,000,000										
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Grand total	20,074	102,899,244	2,812,350	24,903,995	1,108,092	1,244,226	314,024	132,136	2,798,478	2.72

[1] Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

LOUISIANA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000-$2,500 [1]	2,441	$5,368,015	$29,204	$236,528						
$2,000-$2,500	2,622	5,960,615	14,994	61,254	$24,984				$24,984	0.42
$2,500-$3,000 [1]	769	2,067,423	13,747	259,997						
$2,500-$3,000	2,798	7,649,919	30,095	124,709	35,990		$86		36,076	.47
$3,000-$4,000 [1]	360	1,200,669	15,558	397,952						
$3,000-$4,000	3,667	12,683,957	64,820	289,289	88,258		175		88,433	.70
$4,000-$5,000 [1]	130	567,500	16,131	388,040						
$4,000-$5,000	2,008	9,016,059	54,589	396,469	93,951		842		94,793	1.05
$5,000-$6,000 [1]	18	96,828	4,919	70,862						
$5,000-$6,000	1,284	7,133,918	49,818	535,768	101,166	$4,922	5,691	$6,092	117,871	1.65
$6,000-$7,000	745	4,885,075	36,937	477,093	85,788	10,487	7,362	1,030	104,667	2.14
$7,000-$8,000	517	3,982,212	28,607	469,915	74,855	18,954	17,257	2,268	113,334	2.85
$8,000-$9,000	394	3,375,864	26,973	527,341	66,117	15,947	17,661	7,307	107,032	3.17
$9,000-$10,000	332	3,175,236	27,233	515,446	63,913	18,492	18,939	8,139	109,483	3.45
$10,000-$11,000	219	2,313,304	29,244	381,159	49,851	16,738	17,771	9,832	94,192	4.07
$11,000-$12,000	175	2,025,947	25,806	405,981	43,618	17,175	19,823	6,472	87,088	4.30
$12,000-$13,000	150	1,868,423	19,009	287,596	42,948	18,920	21,476	11,862	95,206	5.10
$13,000-$14,000	147	1,985,638	17,619	495,387	40,483	21,529	16,417	8,753	87,182	4.39
$14,000-$15,000	96	1,410,207	16,469	308,171	32,208	19,786	7,887	6,444	66,325	4.70
$15,000-$20,000	417	7,352,006	82,289	1,786,266	161,256	125,038	75,722	56,534	418,550	5.69
$20,000-$25,000	191	4,282,644	42,489	1,174,791	94,489	97,575	46,577	39,599	278,240	6.50
$25,000-$30,000	130	3,625,253	49,776	1,108,058	81,228	106,078	48,798	30,016	266,120	7.34
$30,000-$40,000	151	5,147,887	89,071	962,236	108,538	189,057	46,542	54,536	398,673	7.74
$40,000-$50,000	88	3,885,839	64,001	1,467,567	83,949	165,948	48,390	52,796	351,083	9.03
$50,000-$60,000	53	2,897,795	31,003	855,134	74,339	149,123	20,659	31,654	275,775	9.52
$60,000-$70,000	31	2,028,652	46,857	648,633	49,376	117,551	24,083	23,497	214,507	10.57
$70,000-$80,000	22	1,614,361	34,443	639,629	32,120	105,887	15,269	12,322	165,598	10.26
$80,000-$90,000	9	763,682	9,564	156,871	21,781	64,906	8,334		95,021	12.44
$90,000-$100,000	10	950,576	36,677	445,878	16,521	83,812	20,293	6,333	126,959	13.36
$100,000-$150,000	26	3,249,654	68,442	1,333,141	74,879	323,000	47,423	11,216	456,518	14.05
$150,000-$200,000	8	1,368,957	37,034	398,317	30,053	162,737	11,706		204,496	14.94
$200,000-$250,000	2	(2)	(2)	(2)	(2)	(2)	(2)		73,462	17.41
$250,000-$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	168,543	29.70
$300,000-$400,000	3	(2)	(2)	(2)	(2)	(2)	(2)		94,824	9.75
$400,000-$500,000										

$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [2]		1,962,065	31,743	1,133,698	32,984	254,101	8,208	41,536		
Grand total	20,015	115,896,180	1,145,161	18,739,176	1,705,643	2,107,763	573,391	428,238	4,815,035	4.15

MAINE.

$2,000–$2,500 [1]	907	$1,994,759	$24,455	$252,056						
$2,000–$2,500	1,460	3,303,992	22,457	68,799	$12,084				$12,084	0.37
$2,500–$3,000 [1]	301	813,282	11,393	220,647						
$2,500–$3,000	1,371	3,748,017	38,362	112,361	18,372				18,372	.49
$3,000–$4,000 [1]	177	601,093	8,560	298,317						
$3,000–$4,000	1,635	5,612,041	63,637	283,412	39,809		$54		39,863	.71
$4,000–$5,000 [1]	62	267,292	5,047	187,419						
$4,000–$5,000	838	3,744,470	50,837	306,281	38,789		37		38,826	1.01
$5,000–$6,000 [1]	45	26,172	478	21,190						
$5,000–$6,000	547	3,001,308	46,053	450,412	37,962	$1,870	786	$69,700	110,318	3.68
$6,000–$7,000	366	2,367,051	39,042	433,376	35,152	4,319	2,909		42,380	1.79
$7,000–$8,000	271	2,026,546	35,076	411,645	32,680	7,514	9,844	3,580	53,618	2.65
$8,000–$9,000	204	1,720,868	27,307	471,669	26,699	11,355	5,250	153	43,457	2.53
$9,000–$10,000	155	1,462,365	25,602	417,901	24,224	7,669	8,199	1,146	41,238	2.82
$10,000–$11,000	109	1,047,267	16,375	280,573	19,851	7,434	6,804	2,034	36,123	3.45
$11,000–$12,000	90	1,034,319	20,118	339,827	18,829	8,224	9,017	496	36,566	3.53
$12,000–$13,000	75	940,178	17,265	278,861	17,122	8,285	5,195		30,602	3.25
$13,000–$14,000	61	809,720	18,776	254,676	15,081	7,553	6,985	1,248	30,865	3.81
$14,000–$15,000	80	1,156,079	22,897	396,571	18,073	11,976	7,052	1,150	41,251	3.57
$15,000–$20,000	163	2,821,654	54,819	1,086,373	55,219	46,995	24,127	12,916	139,257	4.94
$20,000–$25,000	96	2,153,088	56,041	773,612	44,865	50,231	24,770	18,007	131,873	6.12
$25,000–$30,000	57	1,540,119	36,008	681,537	26,476	41,117	13,147	7,071	87,811	5.70
$30,000–$40,000	66	2,263,420	48,049	1,433,549	31,835	72,033	16,841	10,977	131,686	5.82
$40,000–$50,000	44	1,933,013	58,209	1,025,989	31,814	89,017	20,634	11,272	152,737	7.90
$50,000–$60,000	24	1,329,392	31,862	575,297	27,838	73,787	8,259	10,160	120,044	9.03
$60,000–$70,000	12	784,411	19,171	410,433	13,172	44,234	3,053		60,459	7.71
$70,000–$80,000	20	1,494,378	54,590	1,210,019	14,051	87,810	5,704		107,568	7.20
$80,000–$90,000	7	589,150	31,153	330,707	6,652	30,477	1,696		38,825	6.59
$90,000–$100,000	3	289,828	5,832	49,872	8,718	28,914	3,143		40,775	14.07
$100,000–$150,000	16	1,911,994	54,156	975,461	32,309	184,582	14,453	28,326	259,670	13.58
$150,000–$200,000	4	690,743	7,255	475,404	11,842	95,135	1,949	54,646	163,572	23.68
$200,000–$250,000	2	(2)	(2)	(2)	(2)	(2)	(2)		80,038	16.78
$250,000–$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)		68,018	25.83
$300,000–$400,000										

[1] Nontaxable; exemptions and dividends exceed net income.

[2] Classes grouped to conceal the net income and identity of the tax payers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

MAINE—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$100,000–$500,000	2	(1)	(1)	(1)	(1)	(1)	(1)		$230,945	25.89
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$1,637,668	$41,650	$934,672	$25,745	$347,568	$6,588			
Grand total	9,222	55,115,710	992,535	15,439,921	682,266	1,268,009	203,494	235,882	2,389,741	4.34

MARYLAND.

$2,000–$2,500 [2]	2,474	$5,451,486	$33,358	$253,878						
$2,000–$2,500	4,349	9,928,769	46,243	155,992	$40,653		$301		$40,954	0.41
$2,500–$3,000 [2]	612	1,637,536	13,326	251,193						
$2,500–$3,000	3,897	10,633,991	66,321	259,775	59,688		8,890	$2,842	71,420	.67
$3,000–$4,000 [2]	194	646,423	7,217	233,630						
$3,000–$4,000	5,471	18,844,440	128,357	703,780	177,986		730	118	178,834	.95
$4,000–$5,000 [2]	68	304,762	5,563	167,531						
$4,000–$5,000	3,730	16,748,053	116,619	884,779	143,772		1,193	327	145,292	.87
$5,000–$6,000 [2]	11	57,735	3,334	41,381						
$5,000–$6,000	2,501	13,668,930	100,336	1,180,449	203,987	$10,172	5,685	102	219,946	1.61
$6,000–$7,000	1,484	9,546,220	93,008	1,182,726	164,320	20,780	15,161	466	200,727	2.10
$7,000–$8,000	909	6,777,890	73,997	1,034,109	122,071	21,792	24,252	1,227	169,342	2.50
$8,000–$9,000	758	6,413,276	68,050	1,204,629	56,455	29,597	32,309	1,012	119,373	1.86
$9,000–$10,000	592	5,599,232	61,116	1,151,480	112,474	31,908	36,128	2,113	182,623	3.26
$10,000–$11,000	457	4,770,921	63,793	938,450	99,271	34,162	45,191	2,592	181,216	3.80
$11,000–$12,000	422	4,936,831	61,157	921,657	77,214	32,255	37,454	6,483	153,406	3.11
$12,000–$13,000	184	2,294,076	36,393	817,610	69,592	34,338	31,189	4,780	139,899	6.10
$13,000–$14,000	267	3,586,378	46,263	839,201	74,879	40,845	43,687	2,447	161,858	4.51

$14,000-$15,000	200	2,884,421	36,941	740,299	61,231	35,941	33,047	3,749	133,968	4.64
$15,000-$20,000	655	11,277,625	179,018	3,239,361	235,583	186,516	127,693	17,466	567,258	5.03
$20,000-$25,000	396	8,807,679	157,854	2,729,792	180,045	203,413	109,694	29,761	522,913	5.94
$25,000-$30,000	231	6,272,943	89,702	2,141,380	126,105	189,908	82,503	45,880	144,396	7.08
$30,000-$40,000	285	9,840,116	230,281	3,294,703	207,973	372,060	123,566	32,833	736,432	7.48
$40,000-$50,000	165	7,313,504	161,292	3,068,634	169,669	379,180	115,521	41,336	705,706	9.65
$50,000-$60,000	87	4,740,068	148,208	1,254,121	102,434	250,444	74,576	58,786	486,240	10.26
$60,000-$70,000	60	3,858,242	58,879	1,716,350	70,556	226,077	47,846	48,528	393,007	10.19
$70,000-$80,000	56	4,195,068	136,062	1,842,725	75,537	271,876	38,706	32,083	418,202	9.97
$80,000-$90,000	32	2,728,607	44,421	1,592,928	33,043	188,446	28,514	5,708	255,711	9.37
$90,000-$100,000	15	1,413,940	43,312	815,351	18,912	118,676	4,565	.....	142,153	10.05
$100,000-$150,000	58	7,041,947	194,244	3,068,741	120,947	669,348	86,886	199,731	1,076,912	1 29
$150,000-$200,000	25	4,285,065	93,850	2,536,828	57,508	587,105	29,020	4,287	677,920	17 82
$200,000-$250,000	13	2,735,753	38,469	1,616,234	45,691	392,226	16,568	.....	454,485	1 . 61
$250,000-$300,000	4	1,057,482	50,120	334,981	26,376	217,359	1,939	.....	245,674	23.23
$300,000-$400,000	5	1,740,005	82,560	1,281,203	14,542	331,864	27,092	.....	373,498	21.46
$400,000-$500,000	1	(1)	(1)	(1)	(1)	(1)	.....	.....	69,427	16.63
$500,000-$750,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	357,800	29.22
$750,000-$1,000,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	508,133	56.66
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	1,544,217	44.97
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	5,972,375	431,254	2,030,147	126,668	2,087,264	16,465	249,182	.....	.....
Grand total	30,673	208,011,789	3,200,918	45,526,028	3,075,182	6,963,552	1,246,369	793,839	12,078,942	5.81

MASSACHUSETTS.

$2,000-$2,500 [2]	7,742	$16,973,841	$1,003,871	$1,847,526	.....	.....	.....	.....	.....	.....
$2,500-$2,500	12,957	29,172,103	129,748	703,507	$106,726	.....	.....	.....	$106,726	0.37
$2,500-$3,000 [2]	2,301	6,141,066	75,721	2,181,813	.....	.....	.....	.....	.....	.....
$2,500-$3,000	11,721	32,004,575	203,924	1,052,757	156,320	.....	$8,158	$17	164,495	.51
$3,000-$4,000 [2]	1,231	4,216,041	74,374	2,898,487	.....	.....	.....	.....	.....	.....
$3,000-$4,000	12,827	44,205,411	353,765	2,481,183	328,919	.....	64,563	769	394,251	.89
$4,000-$5,000 [2]	672	3,031,088	56,414	2,446,967	.....	.....	.....	.....	.....	.....
$4,000-$5,000	6,493	28,917,515	270,380	2,900,972	302,598	.....	114,675	3,012	420,285	1.45
$5,000-$6,000 [2]	71	389,191	25,820	287,740	.....	.....	.....	.....	.....	.....
$5,000-$6,000	4,396	23,838,952	261,901	4,643,105	335,429	$25,906	133,620	4,038	498,993	2.09
$6,000-$7,000	2,767	17,838,986	223,807	3,751,248	264,830	44,740	154,083	3,591	467,144	2.62
$7,000-$8,000	2,028	15,211,985	221,588	4,266,278	248,508	48,550	161,660	6,139	464,857	3.06
$8,000-$9,000	1,602	13,656,036	813,596	3,959,341	216,578	66,883	196,940	8,422	488,823	3.58
$9,000-$10,000	1,343	12,716,568	209,043	3,934,002	209,614	72,222	151,431	14,519	447,786	3.52
$10,000-$11,000	1,091	11,410,478	173,556	3,563,402	196,891	75,291	143,933	14,765	430,880	3.77
$11,000-$12,000	833	9,571,017	171,932	3,363,572	159,805	80,706	184,039	13,569	438,119	4.85

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

MAINE—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$100,000-$500,000	2	(1)	(1)	(1)	(1)	(1)	(1)		$230,945	25.89
$500,000-$750,000										
$750,000-$1,000,000										
$1,000,000-$1,500,000										
$1,500,000-$2,000,000										
$2,000,000-$3,000,000										
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$1,637,668	$41,650	$934,672	$25,745	$347,568	$6,588			
Grand total	9,222	55,115,710	992,535	15,439,921	682,266	1,268,099	203,494	235,882	2,389,741	4.34

MARYLAND.

$2,000-$2,500 [2]	2,474	$5,451,486	$33,358	$253,878						
$2,000-$2,500	4,349	9,928,769	46,243	155,992	$40,653		$301		$40,954	0.41
$2,500-$3,000 [2]	612	1,637,536	13,326	251,193						
$2,500-$3,000	3,897	10,633,991	66,321	259,775	59,688		8,890	$2,842	71,420	.67
$3,000-$4,000 [2]	194	646,423	7,217	233,630						
$3,000-$4,000	5,471	18,844,440	128,357	703,780	177,986		730	118	178,834	.95
$4,000-$5,000 [2]	68	304,762	5,563	167,531						
$4,000-$5,000	3,730	16,748,053	116,619	884,779	143,772		1,193	327	145,292	.87
$5,000-$6,000 [2]	11	57,735	3,334	41,381						
$5,000-$6,000	2,501	13,668,930	100,336	1,180,449	203,987	$10,172	5,685	102	219,946	1.61
$6,000-$7,000	1,484	9,546,220	93,008	1,182,726	164,320	20,780	15,161	466	200,727	2.10
$7,000-$8,000	909	6,777,890	73,997	1,034,109	122,071	21,792	24,252	1,227	169,342	2.50
$8,000-$9,000	758	6,413,276	68,050	1,204,629	56,455	29,597	32,309	1,012	119,373	1.86
$9,000-$10,000	592	5,599,232	61,116	1,151,480	112,474	31,908	36,128	2,113	182,623	3.26
$10,000-$11,000	457	4,770,921	63,793	938,450	99,271	34,162	45,191	2,592	181,216	3.80
$11,000-$12,000	422	4,936,831	61,157	921,657	77,214	32,255	37,454	6,483	153,406	3.11
$12,000-$13,000	184	2,294,076	36,393	817,610	69,592	34,338	31,189	4,780	139,899	6.10
$13,000-$14,000	267	3,586,378	46,263	839,201	71,879	40,845	43,687	2,447	161,858	4.51

$14,000-$15,000	200	2,884,421	36,941	740,299	61,231	35,941	33,047	3,749	133,968	4.64
$15,000-$20,000	655	11,277,625	179,018	3,239,361	235,583	186,516	127,693	17,466	567,258	5.03
$20,000-$25,000	396	8,807,679	157,854	2,729,792	180,045	203,413	109,694	29,761	522,913	5.94
$25,000-$30,000	231	6,272,943	89,702	2,141,380	126,105	189,908	82,503	45,880	144,396	7.08
$30,000-$40,000	285	9,840,116	230,281	3,204,703	207,973	372,060	123,566	32,833	736,432	7.48
$40,000-$50,000	165	7,313,504	161,292	3,068,634	160,669	379,180	115,521	41,336	705,706	9.65
$50,000-$60,000	87	4,740,068	148,208	1,254,121	102,184	250,444	74,576	58,786	186,240	10.26
$60,000-$70,000	60	3,858,242	58,879	1,716,350	70,556	226,077	47,846	48,528	393,007	10.19
$70,000-$80,000	56	4,195,068	136,062	1,842,725	75,537	271,876	38,706	32,083	418,202	9.97
$80,000-$90,000	32	2,728,607	44,421	1,592,928	33,043	188,446	28,514	5,708	255,711	9.37
$90,000-$100,000	15	1,413,940	43,312	815,351	18,912	118,676	4,565	.....	142,153	10.05
$100,000-$150,000	58	7,041,947	194,241	3,068,741	120,947	669,348	86,886	199,731	1,076,912	1 29
$150,000-$200,000	25	4,285,065	93,850	2,556,828	57,508	587,105	29,020	4,287	677,920	17 82
$200,000-$250,000	13	2,735,753	38,469	1,616,234	45,691	392,226	16,568	.....	454,485	16.61
$250,000-$300,000	4	1,057,482	50,120	334,981	26,376	217,359	1,939	.....	245,674	23.23
$300,000-$400,000	5	1,740,005	82,560	1,281,203	14,542	331,864	27,092	.....	373,498	21.46
$400,000-$500,000	1	(1)	(1)	(1)	(1)	(1)	.....	.....	69,427	16.63
$500,000-$750,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	357,800	29.22
$750,000-$1,000,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	508,133	56.66
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	1,544,217	44.97
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	5,972,375	431,254	2,030,147	126,668	2,087,264	16,463	249,182	.....	.....
Grand total	30,673	208,011,789	3,200,918	45,526,028	3,075,182	6,963,552	1,246,369	793,839	12,078,942	5.81

MASSACHUSETTS.

$2,000-$2,500 [2]	7,742	$16,973,841	$1,003,871	$1,847,526	.....	.....	.....	.....	.....	.....
$2,000-$2,500	12,957	29,172,103	129,748	703,507	$106,726	.....	.....	.....	$106,726	0.37
$2,500-$3,000 [2]	2,301	6,141,066	75,721	2,181,813	.....	.....	.....	.....	.....	.....
$2,500-$3,000	11,721	32,004,575	203,924	1,052,757	156,320	.....	88,158	$17	164,495	.51
$3,000-$4,000 [2]	1,231	4,216,041	74,374	2,898,487	.....	.....	.....	.....	.....	.....
$3,000-$4,000	12,827	44,205,411	353,765	2,481,183	328,919	.....	64,563	769	394,251	.89
$4,000-$5,000 [2]	672	3,031,088	56,414	2,446,967	.....	.....	.....	.....	.....	.....
$4,000-$5,000	6,493	28,917,515	270,380	2,900,972	302,598	.....	114,675	3,012	420,285	1.45
$5,000-$6,000 [2]	71	389,191	25,820	287,740	.....	.....	.....	.....	.....	.....
$5,000-$6,000	4,396	23,838,952	261,901	4,643,105	335,429	$25,906	133,620	4,038	498,993	2.09
$6,000-$7,000	2,767	17,838,986	223,807	3,731,248	264,839	44,740	154,083	3,591	467,144	2.62
$7,000-$8,000	2,028	15,211,985	221,588	4,266,278	248,508	48,550	161,660	6,139	464,857	3.06
$8,000-$9,000	1,602	13,656,036	813,596	3,959,341	216,578	66,883	196,940	8,422	488,823	3.58
$9,000-$10,000	1,343	12,716,568	209,043	3,934,002	209,614	72,222	151,431	14,519	447,786	3.52
$10,000-$11,000	1,091	11,410,478	173,556	3,563,402	196,891	75,291	143,933	14,765	430,880	3.77
$11,000-$12,000	833	9,571,017	171,932	3,363,572	159,805	80,706	184,039	13,569	438,119	4.85

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentage, by States*—Continued.

MASSACHUSETTS—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$12,000–$13,000	746	$9,296,712	$157,114	$3,235,005	$160,856	$885,213	$123,995	$9,829	$379,893	4.08
$13,000–$14,000	637	8,568,833	161,184	3,058,899	150,771	90,112	148,296	10,850	400,029	4.67
$14,000–$15,000	559	8,123,240	162,250	2,956,326	145,280	99,639	164,762	9,835	419,516	5.16
$15,000–$20,000	1,850	31,873,428	625,084	12,452,533	553,259	494,527	520,676	78,848	1,647,310	5.17
$20,000–$25,000	1,103	24,576,962	558,767	10,767,587	415,260	527,129	413,953	71,029	1,427,371	5.72
$25,000–$30,000	683	18,513,665	442,825	8,158,449	323,919	542,781	353,617	78,054	1,298,371	7.01
$30,000–$40,000	906	31,192,989	765,618	14,671,531	539,614	1,146,469	637,449	101,910	2,425,442	7.78
$40,000–$50,000	516	23,124,708	643,162	11,702,352	365,653	990,430	402,363	139,330	1,897,776	8.20
$50,000–$60,000	378	20,639,977	584,292	10,480,378	338,755	1,058,264	305,411	92,291	1,794,721	8.70
$60,000–$70,000	236	15,219,753	483,201	7,543,255	261,907	881,911	280,895	73,396	1,498,109	9.84
$70,000–$80,000	181	13,518,586	420,715	7,251,557	209,548	873,073	190,423	92,049	1,365,093	10.09
$80,000–$90,000	124	10,517,921	409,231	5,630,813	175,619	768,515	134,832	35,058	1,114,124	10.59
$90,000–$100,000	99	9,315,052	384,593	4,305,065	160,014	805,863	110,268	117,829	1,193,974	12.02
$100,000–$150,000	286	34,882,159	1,571,214	18,648,122	536,958	3,402,851	424,771	296,671	4,661,251	13.36
$150,000–$200,000	105	18,031,710	697,744	9,870,031	270,203	2,428,826	182,288	183,015	3,064,332	16.99
$200,000–$250,000	68	15,199,502	740,843	7,996,466	258,780	2,402,661	142,555	10,672	2,814,668	18.62
$250,000–$300,000	28	7,525,513	303,648	3,196,676	164,908	1,635,822	87,647	.....	1,888,377	25.09
$300,000–$400,000	31	10,608,225	339,845	4,885,302	202,630	2,211,743	136,546	88,725	2,639,644	24.88
$400,000–$500,000	13	5,807,396	290,338	2,105,695	131,755	1,478,194	145,579	113,582	1,869,110	32.18
$500,000–$750,000	14	9,182,725	519,017	4,618,049	149,239	2,808,288	41,730	95,108	3,094,365	33.70
$750,000–$1,000,000	5	(1)	(1)	(1)	(1)	(1)	(1)	.....	1,658,436	35.42
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	837,712	51.55
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	6,306,593	180,858	2,190,888	158,975	2,299,382	37,791	.....	.....	.....
Grand total	78,644	601,311,502	14,701,983	199,916,879	8,200,121	27,445,991	6,298,949	1,766,922	43,711,983	7.27

MICHIGAN.

$2,000-$2,500 [2]	6,952	$17,117,975	$340,822								
$2,000-$2,500	9,639	21,937,328	146,810	$240,666	872,692					$72,692	0.33
$2,500-$3,000 [2]	1,613	4,340,865	53,780								
$2,500-$3,000	9,352	25,575,292	214,367	490,498	113,213		$15			113,228	.44
$3,000-$4,000 [2]	754	2,574,979	44,859								
$3,000-$4,000	10,063	34,613,837	371,399	1,269,226	247,075		6,125	$80		253,280	.73
$4,000-$5,000 [2]	298	1,340,664	30,757								
$4,000-$5,000	4,601	20,421,846	260,136	1,403,173	202,535		8,413	343		211,291	1.03
$5,000-$6,000 [2]	34	181,848	4,986								
$5,000-$6,000	2,575	14,142,283	204,055	1,776,550	184,407	$10,518	6,462	447		201,834	1.43
$6,000-$7,000	1,602	10,316,420	176,389	1,957,173	155,467	24,232	23,180	554		203,433	1.97
$7,000-$8,000	1,148	8,540,206	157,389	1,753,005	32,547	23,344	36,045	634		92,570	1.08
$8,000-$9,000	806	6,975,031	125,333	1,808,999	117,731	35,521	46,120	3,091		202,463	2.90
$9,000-$10,000	642	6,040,979	101,160	1,609,923	105,909	39,797	47,947	2,152		195,805	3.24
$10,000-$11,000	490	5,119,372	89,868	1,687,377	87,802	34,036	48,335	3,261		173,434	3.39
$11,000-$12,000	415	4,719,437	100,729	1,597,001	76,820	38,525	41,258	4,761		161,364	3.42
$12,000-$13,000	345	4,266,896	78,958	1,557,728	70,142	39,735	47,903	8,779		166,559	3.90
$13,000-$14,000	287	3,847,702	76,138	1,397,003	64,506	41,978	42,565	5,752		154,801	4.02
$14,000-$15,000	225	3,280,384	68,269	1,126,309	59,699	40,180	35,129	4,172		139,180	4.24
$15,000-$20,000	794	13,756,359	289,026	5,335,940	275,813	206,916	175,679	20,142		678,550	4.93
$20,000-$25,000	446	9,877,144	257,442	4,496,819	160,066	210,829	134,255	24,168		529,318	5.36
$25,000-$30,000	268	7,262,095	152,560	3,242,831	121,021	192,819	106,789	16,207		436,836	6.01
$30,000-$40,000	353	12,170,375	298,524	6,495,019	75,187	399,389	159,480	31,000		665,056	5.46
$40,000-$50,000	175	7,703,291	185,803	3,966,829	8,731	320,989	109,608	51,651		490,979	6.37
$50,000-$60,000	108	5,911,150	159,680	3,659,309	69,076	269,400	56,610	43,642		438,728	7.42
$60,000-$70,000	81	5,135,974	122,895	3,077,996	64,994	293,359	58,986	25,179		442,518	8.62
$70,000-$80,000	56	4,114,443	106,840	2,664,934	56,914	238,314	88,979	21,986		406,193	9.87
$80,000-$90,000	49	3,973,267	122,493	1,925,007	67,356	239,970	87,335	25,158		419,819	10.56
$90,000-$100,000	26	2,459,792	15,809	1,138,655	45,827	215,224	25,861	16,283		303,195	12.33
$100,000-$150,000	75	9,481,514	297,984	5,970,037	95,977	890,303	89,352	27,566		1,103,198	11.64
$150,000-$200,000	31	5,095,492	200,408	2,887,220	83,049	715,545	238,070	60,120		1,096,784	21.52
$200,000-$250,000	18	4,086,947	145,981	2,955,389	40,785	686,058	26,484	38,526		791,853	19.37
$250,000-$300,000	8	2,165,918	195,405	1,515,135	20,657	359,989	8,622			389,268	17.97
$300,000-$400,000	6	2,105,830	163,541	2,192,352	1,542	315,453	947			317,942	15.10
$400,000-$500,000	5	2,153,024	105,367	1,879,470	6,415	415,826	8,096			430,337	19.99
$500,000-$750,000	4	2,452,942	147,347	1,764,668	26,498	601,932	177,737			806,167	32.87
$750,000-$1,000,000	1	(1)	(1)	(1)	(1)	(1)				167,283	22.21
$1,000,000-$1,500,000	1	(1)	(1)	(1)		(1)	(1)			349,364	31.72
$1,500,000-$2,000,000											
$2,000,000-$3,000,000											
$3,000,000-$4,000,000											
$4,000,000-$5,000,000	1	(1)	(1)	(1)		(1)	(1)			1,987,637	40.66
$5,000,000 and over											
Classes grouped [1]		6,743,509	483,272	6,993,308	1,051	2,491,088	12,145				
Grand total	54,347	302,002,410	6,036,581	81,835,549	2,811,504	9,391,269	1,954,532	435,654		14,592,959	4.83

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

MINNESOTA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000–$2,500 [1]	6,892	$15,358,562	$164,744							
$2,000–$2,500	7,129	16,250,024	835,860	$154,962	$61,991		$280	$68	$62,339	0.38
$2,500–$3,000 [1]	2,389	6,416,546	84,648							
$2,500–$3,000	7,945	21,775,589	243,028	272,252	81,210				81,210	.39
$3,000–$4,000 [1]	781	2,591,025	45,769							
$3,000–$4,000	9,058	31,534,734	403,342	791,573	194,115		454	80	194,649	.62
$4,000–$5,000 [1]	149	667,909	14,326							
$4,000–$5,000	3,842	17,057,640	245,523	927,559	163,094		5,926	401	169,421	.99
$5,000–$6,000 [1]	23	120,351	4,078							
$5,000–$6,000	2,017	10,992,294	183,903	1,070,740	141,324	$6,082	3,806	298	151,510	1.39
$6,000–$7,000	1,085	7,003,387	114,468	1,013,935	105,672	12,624	12,624	2,103	133,023	1.90
$7,000–$8,000	810	6,126,203	97,376	1,078,668	99,430	16,479	25,831	1,158	142,898	2.33
$8,000–$9,000	532	4,515,055	94,201	925,024	76,053	18,326	23,495	759	118,633	2.63
$9,000–$10,000	371	3,508,975	79,144	839,271	59,817	19,210	426,344	746	506,117	14.42
$10,000–$11,000	302	3,146,235	57,017	894,961	56,051	19,038	26,098	2,656	103,843	3.30
$11,000–$12,000	243	2,772,884	57,521	841,405	49,525	21,277	23,052	676	94,530	3.41
$12,000–$13,000	237	2,944,311	61,846	831,598	55,851	25,335	33,206	5,846	120,238	4.08
$13,000–$14,000	163	2,194,696	46,978	697,354	39,463	22,007	20,684	1,986	84,140	3.83
$14,000–$15,000	114	1,655,684	15,322	465,488	30,727	19,171	20,350	2,702	72,950	4.41
$15,000–$20,000	451	7,751,816	173,333	3,140,712	126,693	111,646	107,379	12,565	358,283	4.62
$20,000–$25,000	283	6,294,943	163,057	2,975,841	92,174	102,749	73,096	14,575	282,594	4.49
$25,000–$30,000	169	4,624,775	119,474	1,938,050	80,872	107,284	78,229	25,442	291,827	6.31
$30,000–$40,000	202	6,940,823	235,865	3,597,752	107,114	193,411	95,078	29,901	425,507	6.13
$40,000–$50,000	130	5,788,743	184,363	3,179,536	87,317	206,676	74,299	11,993	380,285	6.57
$50,000–$60,000	81	4,394,920	816,915	2,839,609	50,781	162,331	51,483	18,254	282,849	6.44
$60,000–$70,000	53	3,378,703	108,227	2,008,134	50,273	157,337	35,029	14,075	256,714	7.60
$70,000–$80,000	40	2,915,129	81,769	2,026,364	28,099	116,095	27,059	19,478	190,731	6.51
$80,000–$90,000	37	3,150,933	146,320	2,297,590	30,219	173,182	26,235		229,636	7.29
$90,000–$100,000	27	2,539,778	95,729	1,369,353	37,890	164,952	30,873		233,715	9.20
$100,000–$150,000	60	7,239,624	291,199	4,732,439	81,091	667,135	23,236	80,776	852,238	11.77
$150,000–$200,000	27	4,619,989	146,247	3,565,333	31,907	374,787	15,722		422,416	9.14
$200,000–$250,000	9	1,889,339	97,755	1,632,292	10,395	337,426	3,297		351,118	18.58
$250,000–$300,000	5	1,374,398	39,753	748,322	22,870	233,928	3,811		260,609	18.96
$300,000–$400,000	4	1,508,960	22,741	754,818	29,272	384,938	4,403		418,613	27.74

$400,000–$500,000	4	1,829,676	195,936	$24,150	34,287	386,588	16,853		437,728	23.92
$500,000–$750,000	2	1,120,950	42,415	873,106	7,776	290,785	4,252		302,813	27.01
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Grand total	45,666	223,995,603	5,840,192	49,308,291	2,126,353	4,350,799	1,292,484	246,541	8,016,177	3.58

MISSISSIPPI.

$2,000–$2,500 [1]	1,009	$2,230,999	$25,983	$92,523						
$2,000–$2,500	1,131	2,574,581	24,051	38,370	$12,181				$12,181	0.47
$2,500–$3,000 [1]	272	727,941	14,266	70,773						
$2,500–$3,000	1,295	3,552,747	35,359	44,213	17,269				17,269	.49
$3,000–$4,000 [1]	125	416,466	11,003	118,396						
$3,000–$4,000	1,652	5,677,597	75,641	157,703	42,530		$23		42,553	.75
$4,000–$5,000 [1]	37	167,928	3,862	96,219						
$4,000–$5,000	1,004	4,464,378	71,079	212,461	47,558		58	$865	48,481	1.09
$5,000–$6,000 [1]	4	20,921	495	14,353						
$5,000–$6,000	685	3,753,541	54,710	196,059	54,155	$2,661	1,815	2,258	60,889	1.62
$6,000–$7,000	433	2,776,547	47,589	224,579	46,616	5,150	2,283	71	54,120	1.95
$7,000–$8,000	300	2,243,121	37,872	143,777	45,458	7,158	5,968	1,030	59,614	2.66
$8,000–$9,000	208	1,762,492	29,403	159,021	37,894	8,082	6,564	1,901	54,441	3.09
$9,000–$10,000	162	1,535,197	24,989	1,067,476	34,869	8,921	3,015	71	46,876	3.05
$10,000–$11,000	108	1,136,328	18,824	139,873	26,331	8,168	5,152	1,234	40,885	3.59
$11,000–$12,000	91	1,045,063	17,505	95,441	24,502	8,936	4,222	3,808	41,468	3.97
$12,000–$13,000	73	912,249	8,905	130,018	22,891	10,238	5,067	613	38,809	4.25
$13,000–$14,000	66	891,958	17,045	119,446	21,273	10,070	6,577	2,732	40,652	4.56
$14,000–$15,000	50	729,193	11,613	161,781	17,165	10,184	3,917	497	31,763	4.36
$15,000–$20,000	210	3,589,839	74,088	529,079	91,823	61,398	16,762	25,972	195,955	5.46
$20,000–$25,000	119	2,613,005	39,844	359,581	71,843	67,628	12,627	9,375	161,473	6.18
$25,000–$30,000	65	1,784,364	29,161	286,507	49,372	59,685	8,484	26,774	144,315	8.08
$30,000–$40,000	57	1,934,313	41,360	416,996	50,640	74,236	10,799	39,614	175,289	9.06
$40,000–$50,000	25	1,108,665	29,309	128,146	32,788	50,008	4,962	36,600	124,358	11.21
$50,000–$60,000	23	1,256,950	25,894	210,465	36,235	68,108	6,913	29,359	140,615	11.19
$60,000–$70,000	10	638,837	19,432	100,078	19,380	40,060	1,463	11,975	72,878	11.41
$70,000–$80,000	4	304,035	2,050	73,592	7,681	13,777	5,299	9,901	36,658	12.05
$80,000–$90,000	4	330,798	2,588	62,094	10,093	23,729	245	13,557	47,624	14.40
$90,000–$100,000	3	277,376	2,271	27,357	8,768	21,209		7,803	37,780	13.62
$100,000–$150,000	11	1,380,695	22,275		42,890	152,492	26,508	82,447	304,337	22.04
$150,000–$200,000	3	(2)	(2)	(2)	(2)	(2)	(2)	(2)	117,877	23.02
$200,000–$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)		42,646	21.26
$250,000–$300,000										
$300,000–$400,000										

[1] Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentage, by States*—Continued.

MISSISSIPPI—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$400,000–$500,000										
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$712,589	$1,550	$192,068	$26,394	$129,766	$1,598	$2,765		
Grand total	9,240	52,550,713	820,016	5,701,445	898,599	811,664	140,321	311,222	$2,191,806	4.17

MISSOURI.

$2,000–$2,500 [2]	4,268	$9,402,873	$69,213	$413,167						
$2,000–$2,500	9,490	21,535,501	121,104	240,130	$97,350		$423		$97,773	0.45
$2,500–$3,000 [2]	1,013	2,717,527	32,438	423,785						
$2,500–$3,000	9,760	26,796,482	205,709	417,084	122,707		543		123,250	.46
$3,000–$4,000 [2]	375	1,256,515	20,111	507,715						
$3,000–$4,000	11,251	38,678,328	381,779	1,128,788	239,620		891	$60	240,571	.62
$4,000–$5,000 [2]	118	518,162	8,479	340,825						
$4,000–$5,000	5,595	24,896,645	301,522	1,528,850	83,199		13,093		96,292	.39
$5,000–$6,000 [2]	10	55,377	2,294	39,050						
$5,000–$6,000	3,179	17,367,340	225,457	1,939,650	50,323	$13,543	10,411	89	74,366	.43
$6,000–$7,000	1,854	11,975,786	988,983	1,694,937	86,868	22,877	20,571	389	130,705	1.09
$7,000–$8,000	1,268	9,470,706	146,823	1,718,334	30,260	34,574	41,823	1,003	107,660	1.14
$8,000–$9,000	941	7,960,947	124,115	1,629,465	145,600	35,447	48,433	1,301	230,781	2.90
$9,000–$10,000	720	6,812,307	115,798	1,713,908	30,037	37,038	49,754	3,844	120,673	1.77
$10,000–$11,000	563	5,907,051	102,750	1,743,854	11,289	40,017	50,597	1,247	103,150	1.75
$11,000–$12,000	463	5,315,176	91,700	1,504,628	30,162	43,800	56,142	3,052	133,156	2.51
$12,000–$13,000	367	4,591,269	82,668	1,547,295	77,980	42,476	48,874	1,022	170,352	3.71
$13,000–$14,000	273	3,683,424	84,086	1,246,805	63,331	40,324	35,823	4,111	143,589	3.90

$14,000–$15,000	285	4,101,928	95,344	1,373,841	52,521	48,000	57,963	2,863	161,347	3.93
$15,000–$20,000	925	15,972,855	312,042	6,525,096	52,259	237,029	206,076	7,735	503,099	3.15
$20,000–$25,000	454	10,129,856	232,258	4,694,182	90,161	209,444	145,140	27,194	471,939	4.66
$25,000–$30,000	294	8,011,249	185,127	3,642,084	135,483	218,926	108,949	27,655	491,013	6.13
$30,000–$40,000	340	11,667,937	294,430	5,927,717	178,287	378,418	191,586	24,194	772,485	6.62
$40,000–$50,000	183	7,932,047	231,517	4,449,445	124,499	320,437	116,249	22,095	583,280	7.35
$50,000–$60,000	128	7,001,375	166,263	4,112,064	95,954	322,767	84,358	4,335	507,414	7.25
$60,000–$70,000	81	5,249,246	156,879	2,894,329	74,131	254,019	54,403	14,965	397,518	7.57
$70,000–$80,000	59	4,416,222	106,151	2,850,183	54,595	260,231	39,577	5,601	360,004	8.15
$80,000–$90,000	34	3,011,070	83,516	3,008,827	29,629	182,947	19,189	5,975	237,740	7.90
$90,000–$100,000	27	2,583,696	116,784	1,696,397	28,920	153,972	7,921	45,721	236,534	9.15
$100,000–$150,000	74	8,698,065	312,961	5,633,457	97,768	713,103	42,051	12,777	865,699	9.95
$150,000–$200,000	26	4,393,251	120,503	2,792,098	50,136	435,787	27,197	43,197	556,317	12.66
$200,000–$250,000	13	2,808,680	107,616	1,793,410	86,697	632,541	152,986	.....	872,224	31.05
$250,000–$300,000	7	1,896,573	62,774	1,046,666	33,039	283,881	64,654	.....	381,574	20.12
$300,000–$400,000	8	2,834,859	115,045	2,394,190	15,794	417,541	4,512	.....	437,847	15.44
$400,000–$500,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	141,002	15.69
$500,000–$750,000	7	(1)	(1)	(1)	(1)	(1)	(1)	.....	549,736	13.10
$750,000–$1,000,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	213,356	13.72
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	6,649,862	122,733	6,378,038	7,050	885,750	11,294	.....	.....	.....
Grand total	54,457	306,300,187	5,926,972	80,981,294	2,275,649	6,264,889	1,711,483	260,425	10,512,446	3.43

MONTANA.

$2,000–$2,500 [2]	1,709	$3,762,675	$18,141	$96,573	.....	.....	.....	.....	.....	.....
$2,000–$2,500	2,861	6,475,675	25,753	58,828	$27,787	.....	.....	.....	$27,787	0.43
$2,500–$3,000 [2]	355	949,396	9,201	187,855	.....	.....	.....	.....	.....	.....
$2,500–$3,000	2,563	7,001,502	47,039	73,404	35,285	.....	.....	.....	35,285	.50
$3,000–$4,000 [2]	114	387,373	4,281	140,268	.....	.....	.....	.....	.....	.....
$3,000–$4,000	2,570	8,784,172	71,952	186,588	70,752	.....	$2,308	.....	73,060	.83
$4,000–$5,000 [2]	49	217,955	2,655	141,831	.....	.....	.....	.....	.....	.....
$4,000–$5,000	1,313	5,828,757	47,051	189,180	67,818	.....	292	$25	68,135	1.17
$5,000–$6,000 [2]	16	85,263	1,787	57,564	.....	.....	.....	.....	.....	.....
$5,000–$6,000	763	4,172,370	41,869	267,805	60,860	$2,804	1,308	.....	64,972	1.56
$6,000–$7,000	458	2,952,361	30,598	346,473	50,187	6,769	3,164	710	60,830	2.06
$7,000–$8,000	278	2,071,267	29,108	227,937	38,975	6,046	4,551	1,386	50,958	2.46
$8,000–$9,000	187	1,585,276	15,833	218,378	32,883	7,221	6,866	926	47,896	3.02
$9,000–$10,000	149	1,407,722	22,432	240,365	29,007	7,979	7,294	1,792	46,072	3.27
$10,000–$11,000	98	1,013,753	25,409	157,354	21,503	7,132	4,345	932	33,912	3.34
$11,000–$12,000	80	934,537	10,886	156,181	19,227	7,577	6,749	1,371	34,924	3.74
$12,000–$13,000	78	976,322	14,902	232,984	19,628	9,472	4,670	4,095	37,865	3.88

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

MONTANA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$13,000-$14,000	45	$609,123	$9,518	$144,075	$13,204	$6,985	$3,055	$9,468	$32,712	5.37
$14,000-$15,000	38	550,542	6,272	129,507	12,265	7,769	3,463	2,035	25,532	4.64
$15,000-$20,000	127	2,174,176	27,011	609,495	46,582	35,697	14,683	7,288	104,250	4.79
$20,000-$25,000	59	1,334,200	18,647	420,295	28,867	33,884	15,211	6,066	84,028	6.30
$25,000-$30,000	44	1,208,575	11,736	540,315	21,029	32,201	5,868	9,634	68,732	5.69
$30,000-$40,000	43	1,459,467	30,561	560,682	29,927	54,862	20,759	5,235	110,783	7.59
$40,000-$50,000	12	529,754	15,765	204,503	12,463	23,840	3,165	2,874	42,342	7.99
$50,000-$60,000	10	556,610	3,345	247,068	11,135	28,050	921	5,137	45,243	8.13
$60,000-$70,000	4	257,682	2,258	186,683	951	6,292	18	152	7,413	2.88
$70,000-$80,000	4	291,069	3,644	124,770	1,458	17,210	7,983	2,247	31,898	10.96
$80,000-$90,000	1	(1)		(1)	(1)	(1)			9,432	10.80
$90,000-$100,000										
$100,000-$150,000	2	(1)	(1)	(1)	(1)	(1)			31,575	12.54
$150,000-$200,000	2	(1)	(1)	(1)	(1)	(1)	(1)		47,710	15.08
$200,000-$250,000	2	(1)	(1)	(1)	(1)	(1)			83,124	17.30
$250,000-$300,000	1	(1)		(1)	(1)	(1)			42,920	17.13
$300,000-$400,000	1	(1)	(1)	(1)		(1)	(1)		54,553	16.58
$400,000-$500,000										
$500,000-$750,000										
$750,000-$1,000,000										
$1,000,000-$1,500,000										
$1,500,000-$2,000,000										
$2,000,000-$3,000,000										
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [1]		1,715,418	112,065	1,363,982	11,416	254,713	3,185			
Grand total	14,036	59,292,992	659,719	7,510,943	666,209	556,503	119,858	61,373	1,403,943	2.37

NEBRASKA.

$2,000–$2,500 [2]	6,145	$13,622,350	$165,234	$264,126						
$2,000–$2,500	6,813	15,623,872	143,052	101,112	$67,888		$80		$67,968	0.44
$2,500–$3,000 [2]	2,000	5,356,422	88,456	352,284						
$2,500–$3,000	8,397	23,105,639	277,713	169,417	795,680				795,680	3.44
$3,000–$4,000 [2]	604	1,981,582	43,641	386,530						
$3,000–$4,000	11,426	39,428,962	503,889	485,940	251,972		143		252,115	.64
$4,000–$5,000 [2]	105	479,971	12,129	302,757						
$4,000–$5,000	5,816	25,808,189	374,814	534,163	254,206		4,488	$29	258,723	1.09
$5,000–$6,000 [2]	19	101,244	3,398	59,494						
$5,000–$6,000	3,029	16,482,128	256,017	656,058	229,416	$11,462	1,542	166	242,586	1.47
$6,000–$7,000	1,643	10,580,689	154,960	480,728	179,812	20,630	6,027	325	206,794	1.95
$7,000–$8,000	974	7,242,167	109,677	889,297	137,399	25,221	11,146		173,766	2.40
$8,000–$9,000	662	5,597,516	90,721	564,280	115,935	25,741	13,371	55	155,102	2.77
$9,000–$10,000	409	3,855,751	62,036	536,659	76,831	23,208	14,443	761	115,243	2.99
$10,000–$11,000	263	2,749,275	39,946	389,440	58,643	19,611	13,733	2,322	94,309	3.43
$11,000–$12,000	223	2,549,797	48,377	351,210	57,314	31,859	14,405	4,117	107,695	4.22
$12,000–$13,000	141	1,761,316	25,525	373,683	37,880	17,266	13,419	3,385	71,950	4.08
$13,000–$14,000	117	1,585,536	19,091	297,431	35,968	18,677	11,130	3,462	69,237	4.37
$14,000–$15,000	111	1,578,094	23,915	407,931	33,733	20,211	12,273	1,543	67,760	4.29
$15,000–$20,000	269	4,609,724	85,298	1,470,342	99,628	77,295	39,516	13,430	229,869	4.99
$20,000–$25,000	164	3,521,173	59,402	1,249,773	61,924	69,329	30,476	19,937	181,666	5.16
$25,000–$30,000	95	2,619,916	51,969	1,021,062	49,006	73,499	18,281	15,560	156,346	5.97
$30,000–$40,000	88	3,351,199	76,342	1,255,581	60,800	110,261	38,456	8,851	218,368	6.52
$40,000–$50,000	49	2,155,697	44,783	968,996	38,882	79,555	33,674	7,097	159,208	7.39
$50,000–$60,000	22	1,188,289	18,940	662,197	21,371	48,825	4,658	8,080	82,934	6.98
$60,000–$70,000	6	376,847	6,426	295,623	2,276	14,192	4,159		20,627	5.47
$70,000–$80,000	12	905,304	21,533	287,655	20,976	65,004	10,547	2,839	99,366	10.98
$80,000–$90,000	5	422,793	11,861	371,889	1,937	17,588	2,991		22,516	5.33
$90,000–$100,000	4	378,567	5,549	59,059	11,833	36,053	7,072		54,958	14.52
$100,000–$150,000	10	1,226,642	23,280	751,546	17,994	111,838	3,142	10,488	143,462	11.69
$150,000–$200,000	5	900,982	3,488	539,113	15,267	92,396	9,545		117,208	13.01
$200,000–$250,000	3	705,027	3,675	254,590	7,504	110,164	5,714	325	123,707	17.55
$250,000–$300,000	2	(1)	(1)	(1)	(1)	(1)			116,541	20.98
$300,000–$400,000	1	(1)	(1)	(1)	(1)	(1)			44,418	13.84
$400,000–$500,000										
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		876,235	50,535	525,394	13,776	147,183				
Grand total	49,632	202,728,895	2,905,672	17,315,360	2,755,851	1,267,068	324,431	102,772	4,960,122	2.20

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

NEVADA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000-$2,500 [1]	484	$1,062,107	$2,742	$18,848						
$2,000-$2,500	749	1,660,189	2,610	4,413	$7,743				$7,743	0.47
$2,500-$3,000 [1]	56	147,966	1,088	8,972						
$2,500-$3,000	563	1,537,440	3,204	12,464	7,871				7,871	.51
$3,000-$4,000 [1]	13	43,605	127	11,248						
$3,000-$4,000	463	1,581,511	4,618	22,186	12,677				12,677	.80
$4,000-$5,000 [1]	4	17,917	25	8,890						
$4,000-$5,000	254	1,135,854	5,469	24,637	17,586		$865		17,651	1.55
$5,000-$6,000 [1]										
$5,000-$6,000	124	672,098	3,485	42,771	10,752	$426			11,178	1.66
$6,000-$7,000	77	495,743	3,159	45,738	8,213	1,472	1,309		10,994	2.22
$7,000-$8,000	44	328,381	2,789	31,284	5,798	1,001	1,395		8,194	2.50
$8,000-$9,000	27	229,212	1,344	23,162	4,838	915	1,609		7,362	3.21
$9,000-$10,000	27	252,702	1,651	48,696	5,113	1,360	4,884		11,357	4.49
$10,000-$11,000	18	186,670	856	27,583	4,323	1,334	454	$235	6,346	3.40
$11,000-$12,000	16	183,413	1,655	28,915	3,723	1,379	1,657	611	7,370	4.02
$12,000-$13,000	4	49,883	59	5,196	1,336	528	499		2,363	4.74
$13,000-$14,000	6	82,405	166	5,124	2,334	1,167	596		4,097	4.97
$14,000-$15,000	8	116,056	425	29,082	2,912	1,760	1,004	1,800	7,476	6.44
$15,000-$20,000	18	294,798	1,385	95,732	6,179	4,629	3,010	2,770	16,588	5.63
$20,000-$25,000	14	322,139	1,535	95,039	6,974	7,748	595		15,317	4.75
$25,000-$30,000										
$30,000-$40,000	9	308,981	1,393	50,441	8,873	12,639	5,843		27,355	8.85
$40,000-$50,000	3	133,840	377	39,399	3,372	7,753	1,396	29	12,550	9.38
$50,000-$60,000	1	(2)	(2)	(2)	(2)	(2)			5,976	10.84
$60,000-$70,000	1	(2)	(2)	(2)	(2)	(2)	(2)		5,443	8.34
$70,000-$80,000										
$80,000-$90,000										
$90,000-$100,000										
$100,000-$150,000										
$150,000-$200,000										
$200,000-$250,000										
$250,000-$300,000										
$300,000-$400,000										
$400,000-$500,000										

$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [2]		120,406	928	29,936	2,870	6,789	1,760			
Grand total	2,983	10,963,316	13,689	709,756	123,487	50,900	26,076	5,445	205,908	1.88

NEW HAMPSHIRE.

$2,000–$2,500 [1]	664	$1,466,571	$10,370	$212,023						
$2,000–$2,500	971	2,192,367	14,407	58,859	$7,643				$7,643	0.35
$2,500–$3,000 [1]	230	616,863	8,446	231,689						
$2,500–$3,000	866	2,361,920	28,347	82,144	10,904				10,904	.46
$3,000–$4,000 [1]	149	502,673	8,061	300,149						
$3,000–$4,000	1,041	3,571,760	45,562	213,309	26,853			$1	26,754	.75
$4,000–$5,000 [1]	62	277,843	4,730	197,741						
$4,000–$5,000	518	2,319,008	31,069	1,272,516	21,340		$122		21,462	.93
$5,000–$6,000 [1]	3	15,986	423	12,678						
$5,000–$6,000	332	1,820,532	28,857	332,900	20,990	$1,066	510		22,566	1.24
$6,000–$7,000	265	1,722,723	22,671	423,433	22,129	2,843	3,018	59	28,049	1.63
$7,000–$8,000	169	1,260,213	23,959	372,582	17,244	3,216	2,709	223	23,392	1.86
$8,000–$9,000	119	1,004,864	18,448	405,097	11,805	3,760	1,793	20	17,378	1.73
$9,000–$10,000	87	823,563	13,628	278,905	12,186	4,444	2,813		19,443	2.36
$10,000–$11,000	75	786,651	14,926	361,712	8,986	4,431	3,824		17,241	2.19
$11,000–$12,000	65	744,846	20,865	325,871	8,340	4,376	3,214	1,404	17,334	2.33
$12,000–$13,000	54	676,302	13,399	257,343	9,730	5,836	4,785		20,351	3.01
$13,000–$14,000	36	483,794	12,277	239,294	6,579	4,446	3,444		14,469	2.99
$14,000–$15,000	27	390,305	7,170	243,743	3,948	4,222	1,650		9,820	2.52
$15,000–$20,000	108	1,842,335	33,518	882,917	26,828	27,314	22,365	1,558	78,065	4.24
$20,000–$25,000	66	1,456,026	39,895	740,577	18,083	28,911	14,588	770	62,352	4.28
$25,000–$30,000	29	791,598	20,952	548,645	7,710	20,703	3,296	4,792	36,501	4.61
$30,000–$40,000	43	1,483,255	40,609	783,856	17,743	47,604	11,733	3,008	80,088	5.40
$40,000–$50,000	40	1,807,515	46,030	1,017,888	23,607	64,639	8,777	31,052	128,075	7.09
$50,000–$60,000	19	1,044,041	47,048	491,226	18,372	50,946	9,415	7,078	85,811	8.22
$60,000–$70,000	7	450,469	16,061	245,683	5,684	19,667	7,138	24,118	56,607	12.57
$70,000–$80,000	6	452,322	17,290	223,698	10,419	38,672	3,752	9,923	62,766	13.87
$80,000–$90,000	7	588,521	26,115	360,795	7,394	42,680	12,135	3,113	65,322	11.10
$90,000–$100,000	3	287,385	9,925	204,404	2,558	25,767	156		28,481	9.91
$100,000–$150,000	7	850,490	33,850	428,250	15,009	92,565	6,772	4,232	118,578	13.94
$150,000–$200,000	4	695,324	80,588	223,846	8,477	99,740	13,385		121,602	17.49
$200,000–$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)		52,290	22.75
$250,000–$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)		80,056	27.20
$300,000–$400,000										

[1] Nontaxable; exemptions and dividends exceed net income.

[2] Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a — **ERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES;** *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

NEW HAMPSHIRE—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$400,000–$500,000	1	(1)		(1)	(1)	(1)			$156,816	36.46
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$954,231	$16,413	$261,611	$26,635	$260,175	$2,352			
Grand total	6,075	35,742,296	755,909	12,235,384	377,196	858,023	143,746	$91,351	1,470,316	4.11

NEW JERSEY.

$2,000–$2,500 [2]	6,484	$15,200,102	$271,754	$538,000						
$2,000–$2,500	12,224	27,704,449	340,691	364,159	$99,801		$426		$100,227	0.36
$2,500–$3,000 [2]	1,228	3,278,935	34,925	508,118						
$2,500–$3,000	11,960	32,628,915	222,867	606,733	148,338		265	$18	148,621	.46
$3,000–$4,000 [2]	382	1,295,127	22,340	565,839						
$3,000–$4,000	12,891	44,124,620	585,164	1,472,141	316,443		516	496	317,455	.72
$4,000–$5,000 [2]	113	505,392	9,217	318,115						
$4,000–$5,000	6,659	29,670,973	326,222	1,717,461	320,415		11,896	653	332,964	1.12
$5,000–$6,000 [2]	5	27,234	818	16,014						
$5,000–$6,000	4,072	22,204,460	280,282	2,280,755	318,758	$15,478	9,843	82	344,161	1.55
$6,000–$7,000	2,419	15,636,435	231,082	2,421,233	246,901	28,607	35,293	700,339	1,011,140	6.47
$7,000–$8,000	1,675	12,512,288	203,722	2,035,205	219,977	55,305	82,075	402,932	760,289	6.08
$8,000–$9,000	1,275	10,818,987	196,745	2,169,783	195,868	48,067	106,343	2,526	352,804	3.26
$9,000–$10,000	966	9,439,742	165,124	1,950,516	171,769	49,422	97,995	2,246	321,432	3.41
$10,000–$11,000	778	8,144,241	157,696	1,835,533	161,577	57,079	112,926	3,293	334,875	4.11
$11,000–$12,000	597	6,849,744	115,257	1,641,101	134,191	55,926	96,175	8,889	295,181	4.31
$12,000–$13,000	485	6,067,771	129,362	1,646,167	116,821	56,717	86,942	8,979	269,459	4.44
$13,000–$14,000	444	5,985,479	122,089	1,651,532	121,116	64,833	92,024	10,277	288,250	4.82

$14,000-$15,000	341	4,941,502	99,716	2,241,931	97,871	58,617	77,456	3,300	237,244	4.80
$15,000-$20,000	1,172	20,188,159	451,166	6,113,991	412,700	323,249	366,831	14,843	1,147,623	5.68
$20,000-$25,000	659	14,764,109	307,529	5,131,481	291,255	312,749	278,759	37,869	920,632	6.24
$25,000-$30,000	138	11,920,563	316,556	4,591,177	226,435	321,822	237,433	26,461	815,154	6.84
$30,000-$40,000	196	16,901,798	1,038,627	7,085,480	318,394	600,730	316,000	36,549	1,271,673	7.52
$40,000-$50,000	253	11,259,598	355,861	5,355,848	199,441	464,543	193,450	65,354	922,791	8.20
$50,000-$60,000	175	9,640,749	297,998	4,368,965	181,058	526,103	157,210	20,519	884,890	9.18
$60,000-$70,000	121	7,822,521	196,472	3,673,144	150,346	477,734	165,981	69,135	863,196	11.03
$70,000-$80,000	88	6,533,527	243,310	3,059,505	121,276	440,772	114,195	30,947	707,190	10.82
$80,000-$90,000	63	5,334,079	179,010	2,904,834	85,024	373,155	107,778	52,684	618,641	11.60
$90,000-$100,000	50	4,726,164	147,812	2,218,184	88,007	377,256	89,183	.....	554,746	11.74
$100,000-$150,000	131	16,183,950	552,712	8,558,297	262,585	1,607,503	171,120	173,850	2,215,058	13.69
$150,000-$200,000	45	7,801,442	257,795	4,043,090	127,557	987,356	129,646	24,466	1,269,025	16.26
$200,000-$250,000	32	7,167,376	327,703	5,051,101	69,312	948,582	73,774	15,402	1,107,070	15.45
$250,000-$300,000	16	4,309,855	282,192	2,111,888	82,201	759,736	65,220	35,837	942,994	21.88
$300,000-$400,000	19	6,428,280	208,229	3,761,522	93,773	1,351,999	62,719	.....	1,508,491	23.47
$400,000-$500,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	83,517	19.47
$500,000-$750,000	6	(1)	(1)	(1)	(1)	(1)	(1)	.....	824,383	22.05
$100,000-$1,000,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	713,880	36.44
$1,000,000-$1,500,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	773,740	36.24
$1,500,000-$2,000,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	1,057,820	31.24
$2,000,000-$3,000,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	738,145	35.43
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	13,735,858	337,808	10,714,632	113,096	3,952,553	125,836	.....	.....	.....
Grand total	68,770	421,757,424	9,045,853	104,729,508	5,492,309	14,318,893	3,465,610	1,777,949	25,054,761	5.94

NEW MEXICO.

$2,000-$2,500 [2]	628	$1,377,072	$4,614	$40,048	.....	.....	.....	.....	.....	.....
$2,000-$2,500	845	1,902,672	6,694	9,107	$7,908	.....	.....	.....	$7,908	0.42
$2,500-$3,000 [2]	143	385,008	2,566	39,379	.....	.....	.....	.....	.....	.....
$2,500-$3,000	776	2,117,012	11,610	30,670	10,934	.....	$96	.....	11,030	.52
$3,000-$4,000 [2]	59	197,222	1,152	83,432	.....	.....	.....	.....	.....	.....
$3,000-$4,000	779	2,667,905	18,068	59,009	18,581	.....	.....	.....	18,581	.70
$4,000-$5,000 [2]	21	91,540	640	62,262	.....	.....	.....	.....	.....	.....
$4,000-$5,000	334	1,491,413	10,101	41,354	16,231	.....	.....	.....	16,231	1.09
$5,000-$6,000 [2]	4	20,847	554	15,084	.....	.....	.....	.....	.....	.....
$5,000-$6,000	229	1,253,702	12,809	99,449	18,325	$891	164	.....	19,380	1.55
$6,000-$7,000	129	849,062	12,892	69,231	14,066	1,657	198	.....	15,921	1.88
$7,000-$8,000	110	823,746	14,295	106,764	15,118	2,673	1,480	.....	19,271	2.34
$8,000-$9,000	56	474,337	21,691	49,132	8,637	5,501	1,755	$484	16,377	3.45
$9,000-$10,000	56	524,314	3,767	38,957	10,900	3,042	1,077	.....	15,019	2.86
$10,000-$11,000	36	379,714	4,691	84,982	6,040	2,436	2,149	358	10,983	2.89
$11,000-$12,000	29	333,351	1,998	65,991	7,512	2,974	1,978	3,360	15,824	4.75
$12,000-$13,000	26	321,759	1,806	57,448	7,201	3,350	2,437	.....	12,988	4.04

[1] Classes grouped to conceal the net income and identity of the taxpayer.

[2] Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

NEW MEXICO—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$13,000-$14,000	27	$364,108	$4,369	$83,933	$6,423	$3,696	$643	$4,112	$14,874	4.08
$14,000-$15,000	17	245,343	1,960	38,498	5,592	2,191	633	3,900	12,316	5.02
$15,000-$20,000	52	895,252	7,098	235,890	18,016	13,408	5,819	12,233	49,476	5.53
$20,000-$25,000	26	592,236	9,793	166,414	12,217	13,455	2,695	5,044	33,411	5.64
$25,000-$30,000	13	356,921	1,929	60,237	8,614	10,437	905	16,325	36,281	10.16
$30,000-$40,000	21	696,196	3,625	193,422	12,050	19,812	3,713	6,327	41,902	6.02
$40,000-$50,000	9	392,297	2,475	140,467	7,827	21,507	3,940	4,339	37,613	9.59
$50,000-$60,000	4	213,056	2,190	125,463	2,936	7,457	.....	.....	10,393	4.88
$60,000-$70,000	6	401,016	3,706	129,832	7,368	18,409	4,079	9,012	38,868	9.69
$70,000-$80,000	2	152,778	955	50	5,822	14,409	.....	.....	20,231	13.24
$80,000-$90,000	4	340,974	2,000	231,259	6,831	20,365	6,142	.....	33,338	9.78
$90,000-$100,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	10,356	10.48
$100,000-$150,000	3	(1)	(1)	(1)	(1)	(1)	(1)	.....	36,121	10.02
$150,000-$200,000	2	(1)	(1)	(1)	(1)	(1)	.....	(1)	47,767	14.48
$200,000-$250,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	40,406	16.64
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped[1]	.....	1,031,868	12,257	623,300	13,349	107,687	680	12,934	.....	.....
Grand total	4,448	20,892,721	182,305	2,981,064	248,498	275,357	40,583	78,428	642,866	3.08

$2,000–$2,500 [2]	13,055	$28,631,883	$165,144	$2,016,696						
$2,000–$2,500	44,941	101,481,722	2,018,507	1,300,951	$1,122,807		$3,418		$1,126,225	1.11
$2,500–$3,000 [2]	3,155	8,384,957	100,237	2,264,340						
$2,500–$3,000	43,452	118,402,397	1,729,996	1,980,886	1,214,044		4,190	$66	1,218,300	1.03
$3,000–$4,000 [2]	1,734	5,803,791	102,116	3,767,890						
$3,000–$4,000	48,541	166,686,744	3,034,371	5,837,153	1,322,411		22,242	1,735	1,346,388	.81
$4,000–$5,000 [2]	919	4,045,060	87,105	3,240,466						
$4,000–$5,000	26,302	117,303,788	951,979	6,711,609	1,355,515		32,709	6,527	1,394,751	1.19
$5,000–$6,000 [2]	109	562,594	35,696	445,123						
$5,000–$6,000	16,948	92,589,997	827,748	8,580,725	1,403,802	$77,150	51,340	7,589	1,539,881	1.67
$6,000–$7,000	10,902	70,444,615	737,220	9,756,273	1,224,630	146,555	182,194	4,976	1,558,355	2.21
$7,000–$8,000	7,770	59,072,607	717,471	9,176,709	1,076,658	176,181	756,024	607,647	2,616,510	4.43
$8,000–$9,000	5,739	48,605,281	549,439	8,669,407	1,545,111	220,327	409,925	19,718	2,195,081	4.52
$9,000–$10,000	4,731	43,934,007	595,452	8,574,600	895,842	248,279	476,249	12,658	1,633,028	3.72
$10,000–$11,000	3,774	39,571,124	497,185	8,188,950	851,317	281,734	514,462	28,236	1,678,749	4.24
$11,000–$12,000	2,974	34,248,032	429,957	7,609,470	718,170	285,313	443,730	19,405	1,466,618	4.28
$12,000–$13,000	2,526	31,549,712	399,485	7,203,787	672,001	306,030	451,960	20,737	1,450,728	4.60
$13,000–$14,000	2,204	29,708,285	388,468	8,052,039	620,571	328,880	429,961	23,817	1,403,229	4.72
$14,000–$15,000	1,807	26,309,246	412,785	6,404,994	565,113	327,648	442,490	29,399	1,364,650	5.19
$15,000–$20,000	6,686	115,803,227	1,733,724	32,581,592	2,507,245	1,893,171	2,151,225	170,163	6,721,804	5.80
$20,000–$25,000	4,037	90,237,270	1,505,807	29,011,543	1,949,006	2,087,876	1,677,886	176,765	5,891,533	6.53
$25,000–$30,000	2,691	73,382,310	1,373,195	24,506,905	1,602,694	2,268,474	1,340,879	147,881	5,359,928	7.30
$30,000–$40,000	3,239	112,003,148	2,249,836	39,759,992	2,413,079	4,174,621	2,099,434	317,642	9,004,776	8.03
$40,000–$50,000	1,923	85,325,698	1,743,538	31,823,345	1,848,789	3,878,201	1,645,352	320,780	7,693,122	9.02
$50,000–$60,000	1,271	69,828,929	1,497,798	28,221,855	1,449,977	3,804,121	1,301,895	326,184	6,882,177	9.86
$60,000–$70,000	901	58,194,179	1,333,033	23,740,124	1,178,899	3,495,988	1,017,210	211,116	5,903,213	10.14
$70,000–$80,000	658	49,048,520	1,435,623	22,829,958	927,090	3,282,484	771,613	254,177	5,235,364	10.67
$80,000–$90,000	472	40,163,479	1,135,583	16,765,197	822,614	3,055,005	698,833	184,081	4,760,533	11.85
$90,000–$100,000	374	35,237,695	975,712	17,156,268	653,399	2,817,849	519,787	130,310	4,121,345	11.70
$100,000–$150,000	1,084	131,578,943	4,260,251	59,532,918	2,855,589	13,549,034	2,040,204	542,849	18,987,676	14.43
$150,000–$200,000	476	82,582,699	2,963,976	40,018,589	1,512,961	11,247,007	1,039,707	463,773	14,263,448	17.27
$200,000–$250,000	263	59,496,844	2,280,637	29,424,374	1,045,637	9,393,104	622,158	363,013	11,423,912	19.20
$250,000–$300,000	131	35,789,896	1,609,007	19,694,017	563,081	6,463,737	306,390	283,433	7,616,641	21.28
$300,000–$400,000	134	45,936,404	1,922,441	28,108,510	642,501	8,689,548	432,252	239,807	10,004,108	21.71
$400,000–$500,000	74	32,698,838	1,266,978	16,723,719	576,923	7,716,164	338,458	166,517	8,798,062	26.98
$500,000–$750,000	106	63,158,543	4,228,943	45,185,581	616,629	14,392,266	254,770	235,542	15,499,207	24.54
$750,000–$1,000,000	39	33,658,190	2,994,581	22,944,984	301,255	8,746,455	96,716	79,266	9,223,692	27.40
$1,000,000–$1,500,000	40	47,775,669	3,325,992	35,663,584	465,542	13,616,617	195,665	20,440	14,298,264	29.93
$1,500,000–$2,000,000	13	21,648,135	1,823,435	12,478,820	318,650	8,095,894	12,761	478,575	8,905,880	41.11
$2,000,000–$3,000,000	16	39,475,673	1,471,651	24,238,944	466,098	14,664,670	264,148		15,394,916	39.00
$3,000,000–$4,000,000	3	9,478,103	772,197	6,725,779	78,430	3,653,368	7,520		3,739,318	39.45
$4,000,000–$5,000,000	5	22,655,535	3,041,197	21,928,365	14,030	8,083,371	9,684		8,107,085	35.78
$5,000,000 and over	4	57,242,379	6,585,512	52,196,138	21,420	19,729,505			19,750,925	34.50
Grand total	266,223	2,439,736,148	67,311,008	791,043,169	39,419,530	181,199,627	23,065,441	5,894,824	249,579,422	10.23

[1] Classes grouped to conceal the net income and identity of the taxpayer.

[2] Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a. PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

NORTH CAROLINA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000–$2,500 [1]	1,716	$3,819,510	$56,691	$264,502						
$2,000–$2,500	1,476	3,358,440	37,308	63,148	$15,093				$15,093	0.45
$2,500–$3,000 [1]	674	1,816,215	39,276	274,675						
$2,500–$3,000	1,919	5,272,001	71,335	107,625	23,870		$213		24,083	.46
$3,000–$4,000 [1]	340	1,146,039	35,644	438,933						
$3,000–$4,000	2,585	8,880,493	158,832	303,781	54,039		60	$3	54,102	.61
$4,000–$5,000 [1]	137	611,732	18,750	378,538						
$4,000–$5,000	1,340	5,960,135	128,784	378,593	55,151		827	786	56,764	.95
$5,000–$6,000 [1]	26	137,219	8,748	92,766						
$5,000–$6,000	782	4,269,536	100,151	513,252	52,098	$2,538	820	144	55,600	1.30
$6,000–$7,000	523	3,368,551	69,519	515,915	47,635	5,780	3,936	336	57,687	1.71
$7,000–$8,000	345	2,572,657	71,651	520,753	37,984	6,948	8,081	784	53,797	2.09
$8,000–$9,000	253	2,145,535	52,920	432,205	35,922	9,028	10,242	1,655	56,847	2.65
$9,000–$10,000	198	1,870,374	55,063	486,437	30,800	10,227	10,413	926	52,366	2.80
$10,000–$11,000	126	1,309,213	36,147	351,764	23,325	8,534	8,981	1,481	42,321	3.23
$11,000–$12,000	101	1,189,053	29,918	360,348	19,674	9,981	7,465	1,571	38,691	3.25
$12,000–$13,000	89	1,111,200	43,301	363,479	20,021	11,723	6,750	273	38,767	3.49
$13,000–$14,000	62	835,019	23,446	255,650	14,672	8,893	8,225	3,257	35,047	4.20
$14,000–$15,000	58	839,963	23,233	301,035	13,630	9,831	7,523	3,288	34,272	4.08
$15,000–$20,000	168	2,896,153	96,907	1,164,377	49,697	44,637	21,379	253	115,966	4.00
$20,000–$25,000	101	2,248,283	81,857	975,647	37,870	49,703	26,840	3,136	117,549	5.23
$25,000–$30,000	56	1,539,488	48,190	665,383	24,866	40,464	18,750	16,130	100,210	6.51
$30,000–$40,000	88	2,995,243	91,790	1,379,000	49,337	98,466	34,788	11,033	193,624	6.46
$40,000–$50,000	27	1,220,781	40,501	590,640	18,092	45,602	15,646	19,177	98,517	8.07
$50,000–$60,000	17	915,905	56,300	484,069	9,558	29,964	7,111	1,513	48,146	5.26
$60,000–$70,000	8	502,270	13,538	405,397	5,195	24,635	6,084		35,914	7.15
$70,000–$80,000	8	594,488	6,397	193,203	14,407	48,639	3,994	9,041	76,081	12.80
$80,000–$90,000	11	930,561	17,362	226,581	25,767	73,444	6,694		105,905	11.38
$90,000–$100,000	2	190,097	1,655	70,950	4,419	13,938	350		18,707	9.84
$100,000–$150,000	12	1,405,391	45,787	768,613	19,792	97,546	6,237	49,752	173,327	12.33
$150,000–$200,000	2	335,142	4,230	52,856	10,372	51,458	13,722		75,552	22.54
$200,000–$250,000	5	1,153,477	17,070	357,393	27,006	197,134	20,208	71,556	315,904	27.38
$250,000–$300,000	2	569,734	7,534	553,114	139	116,998	733		117,870	20.69
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)			137,436	34.88
$400,000–$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)		109,536	27.13

$500,000–$750,000										
$750,000–$1,000,000	1	(2)	(2)	(2)	(2)	(2)			195,823	23.27
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [2]		1,639,233	103,994	1,025,620	19,681	421,823	1,291			
Grand total	13,263	69,649,131	1,693,829	15,316,242	760,112	1,437,934	257,363	196,095	2,651,504	3.81

NORTH DAKOTA.

$2,000–$2,500 [1]	2,114	$4,694,842	$58,339	$131,023						
$2,000–$2,500	1,569	3,594,177	28,509	38,849	$15,230				$15,230	0.42
$2,500–$3,000 [1]	791	2,115,042	28,583	113,760						
$2,500–$3,000	1,980	5,466,817	56,157	56,085	24,305				24,305	.44
$3,000–$4,000 [1]	327	1,074,636	20,419	188,130						
$3,000–$4,000	2,743	9,520,903	112,866	214,570	260,839			$63	260,902	2.74
$4,000–$5,000 [1]	51	222,540	4,541	113,794						
$4,000–$5,000	1,362	6,079,409	78,882	224,710	59,350		$280	108	59,738	.98
$5,000–$6,000 [1]	17	91,572	1,830	46,575						
$5,000–$6,000	702	3,820,147	55,953	201,303	51,051	82,647	478		54,176	1.42
$6,000–$7,000	369	2,376,577	32,602	177,993	38,676	4,969	1,093	34	44,272	1.86
$7,000–$8,000	213	1,586,451	26,664	181,785	27,767	5,100	1,495	59	34,421	2.17
$8,000–$9,000	130	1,103,722	17,648	116,451	21,951	4,843	1,386	1,578	32,728	2.97
$9,000–$10,000	100	955,978	20,396	127,496	19,958	5,360	1,967	3,792	31,077	3.25
$10,000–$11,000	61	637,563	17,827	123,034	12,627	4,168	1,554	3,111	21,460	3.37
$11,000–$12,000	41	466,501	8,667	70,192	10,569	3,867	2,742	1,917	19,095	4.09
$12,000–$13,000	32	398,784	6,057	133,726	7,039	3,992	489		11,520	2.89
$13,000–$14,000	44	593,785	7,630	147,308	11,587	5,996	1,585	2,011	21,179	3.57
$14,000–$15,000	25	361,406	5,175	88,994	7,782	4,455	475	1,266	13,978	3.87
$15,000–$20,000	71	1,207,929	22,758	402,579	23,440	17,986	1,809	5,593	48,828	4.04
$20,000–$25,000	28	628,321	19,009	190,747	11,269	12,100	2,059	4,001	29,429	4.68
$25,000–$30,000	15	420,019	7,795	187,562	7,213	12,728	2,223	1,069	23,233	5.53
$30,000–$40,000	16	545,207	12,492	202,993	11,133	17,568	111	11,168	39,980	7.33
$40,000–$50,000	12	529,438	18,456	315,804	7,406	15,873	253		23,532	4.44
$50,000–$60,000	2	103,282	151	51,097	1,844	3,851			5,695	5.51
$60,000–$70,000	3	185,301	14,847	128,192	1,351	7,153	811		9,315	5.03
$70,000–$80,000	1	(2)	(2)	(2)	(2)	(2)			8,622	11.13
$80,000–$90,000	1	(2)	(2)	(2)	(2)	(2)			6,864	8.16
$90,000–$100,000										
$100,000–$150,000	1	(2)	(2)	(2)	(2)	(2)	(2)		16,895	15.11
$150,000–$200,000										
$200,000–$250,000										
$250,000–$300,000										
$300,000–$400,000										

[1] Nontaxable; exemptions and dividends exceed the net income.

[2] Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

NORTH DAKOTA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$400,000–$500,000										
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$273,374	$5,381	$115,922	$6,726	$25,101	$554			
Grand total	12,821	49,053,723	689,637	4,090,674	639,113	157,227	21,364	$38,770	$856,474	1.75

OHIO.

$2,000–$2,500 [2]	6,356	$14,045,174	$141,355	$1,199,911						
$2,000–$2,500	17,700	40,240,989	300,184	587,351	$241,656				$241,656	0.60
$2,500–$3,000 [2]	1,612	4,423,777	60,711	995,296						
$2,500–$3,000	17,779	48,715,081	482,018	941,623	215,440		$1,136		216,576	.44
$3,000–$4,000 [2]	801	2,717,621	61,231	1,389,180						
$3,000–$4,000	19,040	65,466,393	814,237	2,462,843	450,007		7,689	$4,043	461,739	.71
$4,000–$5,000 [2]	382	1,688,134	45,425	1,231,116						
$4,000–$5,000	8,950	39,912,718	568,111	2,678,987	409,802		11,742	1,796	423,340	1.06
$5,000–$6,000 [2]	54	287,464	16,951	210,417						
$5,000–$6,000	5,219	28,543,265	440,600	3,700,311	385,787	$20,343	13,729	2,122	421,981	1.48
$6,000–$7,000	3,193	20,588,365	358,565	3,718,816	300,745	48,837	22,533	6,711	378,826	1.83
$7,000–$8,000	2,310	17,397,378	292,541	3,791,775	268,958	48,103	67,132	4,980	389,173	2.24
$8,000–$9,000	1,570	13,278,751	228,786	3,256,684	221,449	53,615	65,828	9,806	350,698	2.64
$9,000–$10,000	1,286	12,166,759	243,527	3,305,148	206,447	63,207	88,834	9,261	367,749	3.02
$10,000–$11,000	1,021	10,683,174	212,532	3,109,426	184,806	70,853	93,251	9,426	358,336	3.35
$11,000–$12,000	870	9,965,387	898,765	3,620,276	160,120	75,325	90,601	27,230	353,276	3.55
$12,000–$13,000	673	8,387,175	162,857	2,954,242	138,652	75,781	101,046	13,948	329,427	3.93

$13,000–$14,000	608	8,225,759	191,831	2,740,335	131,780	80,079	98,229	10,891	320,979	3.90
$14,000–$15,000	503	7,303,148	146,908	3,188,254	127,639	81,433	86,173	14,199	309,444	4.24
$15,000–$20,000	1,717	29,693,032	671,383	13,849,554	481,991	432,773	339,803	58,497	1,313,064	4.42
$20,000–$25,000	969	22,030,028	514,827	10,267,487	348,626	438,156	293,062	80,720	1,160,564	5.27
$25,000–$30,000	601	16,260,707	432,114	6,431,684	247,375	423,082	229,867	44,290	944,614	5.81
$30,000–$40,000	735	25,106,723	624,557	13,387,414	365,240	784,498	351,377	109,304	1,610,419	6.41
$40,000–$50,000	396	17,544,523	475,152	9,782,527	250,773	653,803	201,131	209,290	1,317,997	7.51
$50,000–$60,000	273	14,919,945	440,377	8,363,665	203,685	651,229	186,397	143,109	1,184,420	7.94
$60,000–$70,000	157	10,150,516	309,674	6,658,890	123,861	508,517	122,783	21,872	777,033	7.65
$70,000–$80,000	128	9,543,499	346,483	5,999,962	120,873	559,270	125,125	39,486	844,754	8.85
$80,000–$90,000	87	7,261,205	219,649	4,712,536	86,045	467,313	112,808	109,442	775,608	10.68
$90,000–$100,000	58	5,515,966	219,312	4,021,871	50,206	360,603	57,233	26,865	494,907	8.97
$100,000–$150,000	172	20,486,761	795,611	12,891,720	370,620	2,659,749	268,618	84,712	3,383,699	16.52
$150,000–$200,000	67	11,425,946	407,469	8,432,298	122,988	1,114,473	114,309	21,411	1,373,181	12.02
$200,000–$250,000	28	6,123,976	237,903	4,279,242	63,860	811,784	859,865	16,533	1,752,042	28.61
$250,000–$300,000	24	6,610,724	302,919	5,178,942	58,140	870,551	53,753	3,650	986,094	14.92
$300,000–$400,000	16	5,576,153	205,289	4,176,144	44,348	861,738	79,089	.....	985,175	17.67
$400,000–$500,000	11	4,896,261	207,205	3,459,518	49,305	809,160	19,780	.....	878,245	17.94
$500,000–$750,000	16	9,503,336	379,795	7,663,034	71,466	1,733,243	30,839	.....	1,855,548	19.53
$750,000–$1,000,000	6	5,545,111	199,100	4,977,540	18,556	1,558,506	5,528	.....	1,582,590	28.54
$1,000,000–$1,500,000	2	(1)	(1)	(1)	.....	(1)	.....	.....	544,912	26.31
$1,500,000–$2,000,000	5	(1)	(1)	(1)	(1)	(1)	(1)	.....	1,079,033	11.96
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	1	(1)	(1)	(1)	.....	(1)	(1)	.....	1,222,555	25.64
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	15,859,998	1,089,060	15,463,418	2,034	2,832,385	12,081	.....	.....	.....
Grand total	95,396	598,090,922	13,745,314	195,087,630	6,523,280	19,168,409	4,214,371	1,083,591	30,989,654	5.20

OKLAHOMA.

$2,000–$2,500 [2]	3,372	$7,803,840	$47,226	$338,238	.....	.....	.....	.....	.....	.....
$2,000–$2,500	3,817	8,697,852	38,906	66,639	$33,128	.....	.....	.....	$33,128	0.38
$2,500–$3,000 [2]	1,153	3,128,065	23,989	187,892	.....	.....	.....	.....	.....	.....
$2,500–$3,000	4,698	12,874,707	83,233	111,735	58,325	.....	867	.....	58,392	.45
$3,000–$4,000 [2]	418	1,413,096	23,513	346,477	.....	.....	.....	.....	.....	.....
$3,000–$4,000	5,739	19,664,226	257,529	287,554	139,022	.....	362	$461	139,845	.71
$4,000–$5,000 [2]	108	482,462	8,152	274,910	.....	.....	.....	.....	.....	.....
$4,000–$5,000	3,007	13,405,837	125,930	429,538	141,133	.....	.....	.....	141,133	1.05
$5,000–$6,000 [2]	18	96,037	2,476	41,961	.....	.....	.....	.....	.....	.....
$5,000–$6,000	1,586	8,673,606	90,968	574,009	125,479	$5,918	523	.....	131,920	1.52
$6,000–$7,000	1,006	6,507,481	81,918	554,451	114,119	12,208	5,955	1,776	134,058	2.06
$7,000–$8,000	667	4,972,504	65,384	471,143	95,836	14,437	9,488	2,642	122,403	2.46
$8,000–$9,000	434	3,674,130	51,111	430,519	75,590	15,978	13,435	2,367	107,370	2.92
$9,000–$10,000	321	3,052,786	43,228	406,776	64,498	17,551	10,733	8,925	101,707	3.33
$10,000–$11,000	242	2,537,884	46,338	344,017	56,084	17,700	12,910	3,430	90,124	3.55
$11,000–$12,000	174	1,994,102	29,978	280,744	44,439	18,140	11,921	1,287	75,787	3.80

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable: exemptions and dividends exceed the net income.

TABLE 2a. PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

OKLAHOMA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$12,000–$13,000	119	$1,498,486	$24,850	$303,560	$31,940	$14,639	$10,210	$10,649	$67,438	4.50
$13,000–$14,000	122	1,665,839	24,136	369,049	38,785	19,483	13,639	1,138	73,045	4.38
$14,000–$15,000	104	1,507,373	26,787	225,102	37,767	20,848	9,137	2,692	70,444	4.67
$15,000–$20,000	324	5,706,010	98,850	1,181,196	135,955	95,674	33,756	18,064	283,449	4.97
$20,000–$25,000	174	3,891,264	61,722	990,610	91,677	93,735	34,495	33,725	253,632	6.52
$25,000–$30,000	114	3,069,334	48,986	841,915	69,628	97,574	22,766	20,847	210,815	6.88
$30,000–$40,000	120	4,098,139	52,137	1,151,407	96,151	151,453	23,470	64,551	335,625	8.19
$40,000–$50,000	58	2,575,776	49,815	687,916	69,029	128,333	18,960	34,746	251,068	9.75
$50,000–$60,000	35	1,833,164	22,755	675,432	46,954	111,809	16,312	2,338	177,413	9.68
$60,000–$70,000	17	1,101,452	15,992	344,276	27,124	79,616	3,376	8,314	118,430	10.75
$70,000–$80,000	18	1,282,410	20,100	175,486	43,986	104,942	.....	637	149,565	11.66
$80,000–$90,000	11	925,211	23,759	96,941	30,538	81,224	4,549	12,474	128,785	13.92
$90,000–$100,000	7	670,399	24,074	254,606	16,239	60,168	5,157	5,295	86,859	12.96
$100,000–$150,000	25	3,074,026	61,594	1,106,589	74,789	336,176	23,956	24,404	459,325	14.94
$150,000–$200,000	9	1,489,779	32,069	540,664	32,554	172,474	672	83,672	289,372	19.42
$200,000–$250,000	5	1,073,573	10,521	716,859	12,851	142,699	18,648	.....	174,198	16.22
$250,000–$300,000	2	521,936	7,616	147,546	13,178	104,238	3,045	30,571	151,032	28.94
$300,000–$400,000	2	645,297	600	106,949	4,108	106,790	735	.....	111,633	17.30
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$750,000	3	1,926,427	116,355	1,119,762	32,409	436,773	6,605	61,650	537,437	27.90
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	2	2,126,348	32,016	1,385,331	28,131	383,733	.....	.....	411,864	19.37
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total	28,031	139,660,858	1,774,604	17,567,799	1,881,446	2,844,313	314,882	436,655	5,477,296	3.92

OREGON.

$2,000-$2,500 [1]	847	$1,875,445	$15,957	$89,990						
$2,000-$2,500	2,554	5,800,851	29,073	38,402	$21,406		$21		$21,427	0.37
$2,500-$3,000 [1]	184	487,845	6,637	57,575						
$2,500-$3,000	2,394	6,540,178	55,576	183,842	33,245		240		33,485	.51
$3,000-$4,000 [1]	72	247,649	3,582	127,503						
$3,000-$4,000	2,630	9,049,421	86,149	209,994	132,702		1,515	$176	134,393	1.49
$4,000-$5,000 [1]	46	203,474	2,911	146,182						
$4,000-$5,000	1,315	5,939,921	56,950	190,710	63,892		249	69	64,210	1.08
$5,000-$6,000 [1]	2	10,366	900	8,260						
$5,000-$6,000	744	4,111,330	45,964	347,921	59,954	$2,203	6,838		68,995	1.68
$6,000-$7,000	483	3,156,115	40,229	332,975	56,410	5,530	4,629	121	66,690	2.11
$7,000-$8,000	327	2,476,312	30,284	308,779	45,875	6,699	8,611	2,134	63,319	2.56
$8,000-$9,000	236	2,004,784	25,115	244,803	41,511	8,116	9,616	2,860	62,103	3.10
$9,000-$10,000	212	2,055,818	26,886	325,517	44,626	12,315	13,744	5,126	75,811	3.69
$10,000-$11,000	125	1,348,107	12,086	248,661	28,202	8,843	10,882	5,163	53,090	3.94
$11,000-$12,000	105	1,202,057	12,388	180,128	28,084	10,215	7,324	5,254	50,877	4.23
$12,000-$13,000	83	1,044,482	18,569	212,678	22,424	10,461	5,804	10,848	49,537	4.74
$13,000-$14,000	59	808,961	9,591	154,193	18,361	9,427	5,388	6,351	39,527	4.89
$14,000-$15,000	58	852,895	11,249	124,832	20,282	10,551	9,585	7,789	48,207	5.65
$15,000-$20,000	173	2,992,702	47,018	647,659	70,544	49,538	27,127	29,083	176,292	5.89
$20,000-$25,000	124	2,727,768	33,239	1,143,124	50,386	57,286	20,098	37,089	164,859	6.04
$25,000-$30,000	49	1,385,883	26,094	492,716	29,753	37,206	28,954	15,255	111,168	8.02
$30,000-$40,000	57	1,926,612	37,935	770,099	40,122	64,994	23,248	25,071	153,435	7.96
$40,000-$50,000	28	1,233,822	22,126	457,306	26,230	52,586	8,574	31,494	118,884	9.63
$50,000-$60,000	9	491,076	9,198	271,794	7,184	23,250	2,106	15,854	48,394	9.85
$60,000-$70,000	13	831,482	15,844	339,557	14,542	43,769	15,295	6,902	80,508	9.68
$70,000-$80,000	13	983,036	6,018	150,636	30,965	80,076	23,494	29,678	164,213	16.70
$80,000-$90,000	5	427,203	4,473	202,925	8,125	25,384	1,918		35,427	8.29
$90,000-$100,000	3	290,709	8,850	95,265	6,299	17,034	4,450	280	28,063	9.65
$100,000-$150,000	6	747,884	15,809	472,937	9,440	63,530	5,404	4,482	82,856	11.08
$150,000-$200,000	2	344,165	7,761	308,305	365	24,076			24,441	7.10
$200,000-$250,000	4	961,715	25,070	412,339	19,560	157,753	29,489		206,802	21.50
$250,000-$300,000	1	(2)		(2)	(2)	(2)	(2)		55,568	18.93
$300,000-$400,000										
$400,000-$500,000										
$500,000-$750,000	1	(2)	(2)		(2)	(2)	(2)		229,494	43.01
$750,000-$1,000,000										
$1,000,000-$1,500,000	1	(2)		(2)	(2)	(2)	(2)	(2)	666,706	55.56
$1,500,000-$2,000,000										
$2,000,000-$3,000,000										
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [2]		2,026,955	2,097	285,404	59,804	657,424	45,176	189,364		
Grand total	12,965	66,587,023	751,628	9,583,011	990,293	1,438,266	319,779	430,443	3,178,781	4.77

[1] Nontaxable; exemptions and dividends exceed the net income.

[2] Classes grouped to conceal the identity and net income of the taxpayeres.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

PENNSYLVANIA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000–$2,500 [1]	17,555	$41,380,146	$1,279,357	$2,359,779						
$2,000–$2,500	27,047	61,234,385	373,422	976,272	$224,767		$1,091		$225,858	0.37
$2,500–$3,000 [1]	4,348	11,660,903	123,411	1,618,254						
$2,500–$3,000	26,086	71,222,737	582,206	1,556,355	410,936		3,331	$780	415,047	.58
$3,000–$4,000 [1]	1,443	4,809,080	96,628	1,972,650						
$3,000–$4,000	28,880	99,258,751	1,047,383	7,168,147	510,571		7,143	1,477	519,191	.52
$4,000–$5,000 [1]	453	2,004,443	44,495	1,447,685						
$4,000–$5,000	14,984	66,852,768	1,429,857	4,634,888	184,692		13,111	1,246	199,049	.30
$5,000–$6,000 [1]	78	422,707	20,410	300,142						
$5,000–$6,000	8,932	48,910,700	700,310	6,306,345	73,474	$38,399	35,660	2,622	150,155	.31
$6,000–$7,000	5,370	34,820,313	845,072	5,507,687	91,094	68,443	61,302	3,027	223,866	.64
$7,000–$8,000	4,066	30,383,282	510,756	5,609,930	53,668	93,668	118,909	4,357	270,602	.89
$8,000–$9,000	3,056	26,015,676	428,170	5,286,365	167,447	260,000	558,041	18,562	1,004,050	3.86
$9,000–$10,000	2,285	21,657,637	363,806	4,893,883	52,687	131,165	152,776	12,236	348,864	1.61
$10,000–$11,000	1,879	19,729,511	366,418	5,179,020	242,661	143,242	175,245	18,891	580,039	2.94
$11,000–$12,000	1,496	17,292,827	331,543	4,353,161	9,209	155,011	169,761	25,450	359,431	2.08
$12,000–$13,000	1,199	14,988,993	252,374	4,133,304	127,817	145,391	166,031	24,460	463,699	3.09
$13,000–$14,000	992	13,370,114	235,919	3,692,284	272,224	150,132	154,077	22,759	599,192	4.48
$14,000–$15,000	902	13,035,918	223,858	3,945,122	262,834	164,259	147,418	18,474	592,985	4.55
$15,000–$20,000	3,049	52,676,642	1,089,302	16,709,623	64,141	883,985	636,361	194,065	1,778,552	3.38
$20,000–$25,000	1,735	38,655,434	799,751	13,613,896	426,940	980,108	559,167	205,504	2,171,719	5.62
$25,000–$30,000	1,091	30,055,533	708,321	11,883,983	183,893	896,201	416,561	140,169	1,636,824	5.45
$30,000–$40,000	1,427	48,972,314	1,063,026	19,163,011	305,808	1,938,925	754,686	293,514	3,292,933	6.72
$40,000–$50,000	782	34,930,600	878,755	15,294,210	120,672	1,515,056	496,265	346,548	2,478,541	7.10
$50,000–$60,000	508	27,421,208	881,621	12,249,241	316,615	1,485,279	393,032	233,726	2,428,652	8.86
$60,000–$70,000	351	22,407,244	683,111	11,375,403	233,873	1,393,240	306,150	765,865	2,699,128	12.05
$70,000–$80,000	265	19,738,776	503,434	9,611,373	363,726	1,310,319	286,381	167,085	2,127,511	10.78
$80,000–$90,000	189	16,774,401	479,227	7,715,793	284,018	1,220,446	222,926	155,972	1,883,362	11.23
$90,000–$100,000	158	14,741,248	520,806	7,591,147	262,482	2,122,473	180,178	21,076	2,586,209	17.54
$100,000–$150,000	456	55,008,737	1,813,119	30,727,621	882,305	5,738,378	580,098	680,677	7,881,458	14.33
$150,000–$200,000	166	28,648,337	981,360	15,168,894	448,481	3,739,287	324,073	857,975	5,369,816	18.74
$200,000–$250,000	84	18,564,843	587,179	10,504,592	273,172	2,857,672	227,137	336,873	3,691,854	19.90
$250,000–$300,000	42	11,637,016	531,620	8,096,568	123,647	2,218,036	49,642	54,402	2,445,727	21.02
$300,000–$400,000	68	23,369,039	1,204,734	11,185,140	404,197	4,874,129	190,696	326,936	5,795,958	24.80
$400,000–$500,000	21	9,391,274	335,664	4,247,009	180,398	2,309,061	179,659	136,381	2,805,499	29.87

$500,000–$750,000	24	15,010,160	601,882	9,388,561	205,969	3,979,313	198,212	431,764	4,815,258	32.08
$750,000–$1,000,000	21	17,454,334	953,887	11,593,528	184,697	4,732,454	62,927	563,985	5,514,063	31.76
$1,000,000–$1,500,000	8	10,595,885	365,885	8,713,208	58,652	3,309,696	25,769	.....	3,394,117	32.03
$1,500,000–$2,000,000	4	7,058,093	210,802	2,453,668	156,694	2,956,249	203,253	260,336	3,576,532	50.67
$2,000,000–$3,000,000	3	8,638,284	818,343	8,840,859	.....	3,435,687	10,407	.....	3,446,094	39.89
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total	161,503	1,110,800,293	25,267,224	317,068,601	8,164,461	55,245,704	8,067,476	6,327,194	77,804,835	7.00

RHODE ISLAND.

$2,000–$2,500[1]	1,394	$3,072,356	$15,786	$256,690	.....	.....	.....	.....	.....	.....
$2,000–$2,500	1,837	4,149,367	23,475	70,603	$15,175	.....	.....	.....	$15,175	0.37
$2,500–$3,000[1]	392	1,055,826	10,758	304,442	.....	.....	.....	.....	.....	.....
$2,500–$3,000	1,743	5,163,105	632,355	133,220	23,061	.....	.....	.....	23,061	.45
$3,000–$4,000[1]	223	752,816	9,568	481,076	.....	.....	.....	.....	.....	.....
$3,000–$4,000	1,776	6,125,002	59,454	323,269	44,177	.....	$563	$9	44,749	.73
$4,000–$5,000[1]	105	463,439	5,738	374,230	.....	.....	.....	.....	.....	.....
$4,000–$5,000	892	3,967,662	39,995	369,461	40,822	.....	.....	.....	40,822	1.03
$5,000–$6,000[1]	10	51,670	2,039	38,022	.....	.....	.....	.....	.....	.....
$5,000–$6,000	654	3,580,353	46,134	576,522	45,650	82,438	1,106	.....	49,194	1.37
$6,000–$7,000	414	2,691,380	37,945	655,044	35,731	4,837	4,083	133	44,784	1.66
$7,000–$8,000	295	2,211,645	33,791	558,587	33,346	9,170	8,133	481	51,130	2.31
$8,000–$9,000	214	1,806,463	30,219	482,130	29,028	7,224	10,215	337	46,804	2.59
$9,000–$10,000	190	1,807,889	28,084	552,527	29,797	10,077	13,544	733	54,151	3.00
$10,000–$11,000	177	1,881,575	29,060	572,628	30,793	13,181	14,632	676	59,282	3.15
$11,000–$12,000	105	1,201,490	19,091	480,241	18,658	9,011	8,863	17	36,549	3.04
$12,000–$13,000	126	1,580,278	26,659	606,068	24,359	14,097	18,765	472	57,693	3.65
$13,000–$14,000	89	1,195,285	23,994	492,979	19,143	12,730	11,897	1,802	45,572	3.81
$14,000–$15,000	73	1,056,740	14,095	332,533	20,360	13,792	16,556	2,083	52,791	5.00
$15,000–$20,000	274	4,697,987	79,132	2,069,636	73,701	70,950	48,679	17,461	210,791	4.49
$20,000–$25,000	131	2,899,129	63,936	1,261,077	47,231	57,640	36,758	4,153	145,782	5.03
$25,000–$30,000	96	2,603,787	63,746	1,127,250	43,598	72,107	44,389	13,869	173,963	6.68
$30,000–$40,000	129	4,476,838	119,007	2,289,233	71,307	155,783	48,522	11,289	286,901	6.41
$40,000–$50,000	70	3,162,057	51,194	1,806,817	46,944	133,754	36,814	39,612	257,124	8.13
$50,000–$60,000	50	2,733,219	58,880	1,478,158	46,122	144,189	94,079	27,787	312,177	11.42
$60,000–$70,000	33	2,137,835	92,277	1,158,635	32,306	122,513	31,016	34,125	219,960	10.29
$70,000–$80,000	18	1,357,741	40,824	860,574	17,831	85,821	7,160	12,540	123,352	9.08
$80,000–$90,000	15	1,255,911	56,133	635,030	17,331	84,562	21,436	.....	123,329	9.82
$90,000–$100,000	8	758,318	38,753	468,478	9,954	59,200	1,980	.....	71,134	9.38
$100,000–$150,000	34	4,118,613	171,091	2,693,029	76,554	503,750	32,938	5,882	619,124	15.03
$150,000–$200,000	14	2,379,424	124,315	1,410,993	31,460	265,037	31,374	.....	327,871	13.78
$200,000–$250,000	7	1,559,554	66,795	943,811	20,346	261,169	19,982	2,824	304,321	19.51
$250,000–$300,000	6	1,630,441	45,420	1,194,920	19,066	236,224	2,142	.....	257,432	15.79
$300,000–$400,000	6	1,992,548	20,705	1,332,120	24,944	383,791	1,016	.....	409,751	20.56

[1] Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

RHODE ISLAND—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$400,000-$500,000	7	$3,010,192	$57,718	$1,362,670	$60,673	$754,083	$52,667		$867,423	28.82
$500,000-$750,000	4	2,393,072	146,397	1,572,068	26,213	643,963	8,604		678,780	28.36
$750,000-$1,000,000	2	(1)	(1)	(1)	(1)	(1)	(1)		583,119	29.88
$1,000,000-$1,500,000	1	(1)	(1)	(1)	(1)	(1)			332,773	31.01
$1,500,000-$2,000,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	678,176	42.34
$2,000,000-$3,000,000	1	(1)		(1)	(1)	(1)	(1)		1,079,034	52.49
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$6,682,062	$218,519	$3,805,645	$99,326	$2,479,165	$25,768	$68,843		
Grand total	11,616	93,663,069	2,603,082	35,130,416	1,175,007	6,610,258	653,681	215,128	8,684,074	9.27

SOUTH CAROLINA.

$2,000-$2,500 [2]	1,583	$3,537,847	$43,065	$140,652						
$2,000-$2,500	1,468	3,326,305	31,414	60,994	$14,655		$149		$14,804	0.45
$2,500-$3,000 [2]	588	1,566,666	30,199	214,906						
$2,500-$3,000	1,780	4,874,843	65,515	79,955	22,464		96		22,560	.46
$3,000-$4,000 [2]	244	816,781	21,277	244,327						
$3,000-$4,000	2,338	8,046,150	124,002	220,644	45,435		500		45,935	.57
$4,000-$5,000 [2]	52	231,949	5,379	141,380						
$4,000-$5,000	1,349	6,014,852	99,268	1,219,722	28,209		359	$3	28,631	.48
$5,000-$6,000 [2]	13	68,543	3,178	40,122						
$5,000-$6,000	753	4,118,373	87,179	278,727	7,677	$2,562	381	20	10,640	.26
$6,000-$7,000	455	2,995,415	65,711	304,872	25,132	6,272	11,287	95	42,786	1.43
$7,000-$8,000	296	2,213,145	53,171	334,364	14,875	5,628	7,444	1,255	29,202	1.32
$8,000-$9,000	204	1,722,834	28,104	229,115	32,997	7,714	14,458	1,729	56,898	3.30
$9,000-$10,000	162	1,527,438	34,730	244,081	1,201	8,318	11,974	1,343	22,836	1.49
$10,000-$11,000	97	1,002,354	16,963	144,049	10,102	7,447	8,853	2,156	28,558	2.85
$11,000-$12,000	77	879,906	15,422	150,978	19,409	8,327	10,261	8	38,005	4.32
$12,000-$13,000	76	945,577	21,960	180,876	20,492	8,914	9,253	12,265	50,924	5.39
$13,000-$14,000	48	638,607	17,165	119,614	13,911	8,005	4,250	7,313	33,479	5.24

$14,000–$15,000	43	624,128	14,170	81,761	15,245	8,388	13,414	6,011	43,058	6.90
$15,000–$20,000	131	2,282,923	58,256	179,705	52,809	39,908	38,565	7,886	139,168	6.10
$20,000–$25,000	73	1,613,006	42,272	463,467	35,188	35,763	22,539	2,150	95,640	5.93
$25,000–$30,000	46	1,246,908	28,375	494,723	22,653	38,080	19,962	8,254	88,949	7.13
$30,000–$40,000	41	1,399,831	37,689	502,731	29,338	49,833	23,343	18,013	120,527	8.61
$40,000–$50,000	21	955,328	20,646	449,640	19,330	49,941	17,259	4,192	90,722	9.50
$50,000–$60,000	8	446,826	14,753	124,957	11,118	23,718	7,282	2,830	44,948	10.06
$60,000–$70,000	3	188,601	3,340	78,731	3,792	12,794	1,308	.....	17,894	9.48
$70,000–$80,000	4	306,723	4,424	102,811	7,400	28,505	4,182	.....	40,087	13.07
$80,000–$90,000	3	248,463	100	132,306	4,100	23,000	6,141	.....	33,241	13.38
$90,000–$100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$100,000–$150,000	1	(1)	(1)	(1)	(1)	(1)	.....	.....	18,531	13.52
$150,000–$200,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	57,100	30.86
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	129,058	31.72
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	369,154	45.77
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	1,535,527	29,445	139,003	52,303	473,617	28,974	18,949	.....	.....
Grand total	11,960	55,375,849	1,017,172	7,399,213	509,895	846,734	262,234	91,472	1,713,335	3.09

SOUTH DAKOTA.

$2,000–$2,500 [2]	3,087	$6,836,463	$65,151	$125,774	.....	.....	.....	.....	.....	.....
$2,000–$2,500	3,178	7,256,339	45,796	51,075	$31,423	.....	.....	$142	$31,565	0.44
$2,500–$3,000 [2]	1,167	3,151,868	36,565	96,535	.....	.....	.....	.....	.....	.....
$2,500–$3,000	4,144	11,386,041	106,193	71,375	50,026	.....	$120	.....	50,146	.44
$3,000–$4,000 [2]	381	1,247,703	22,974	119,442	.....	.....	.....	.....	.....	.....
$3,000–$4,000	5,639	19,452,250	199,988	211,004	121,042	.....	.....	3	121,045	.62
$4,000–$5,000 [2]	50	224,631	4,701	127,449	.....	.....	.....	.....	.....	.....
$4,000–$5,000	2,660	11,800,603	132,519	216,257	109,018	.....	144	.....	109,162	.93
$5,000–$6,000 [2]	12	63,749	1,040	29,212	.....	.....	.....	.....	.....	.....
$5,000–$6,000	1,279	6,977,375	86,569	243,176	99,021	$4,902	664	189	104,776	1.50
$6,000–$7,000	710	4,552,334	54,275	255,394	75,975	9,009	1,708	875	87,567	1.92
$7,000–$8,000	341	2,541,317	30,625	132,677	49,167	8,158	1,424	3 297	62,046	2.44
$8,000–$9,000	229	1,934,916	20,148	156,021	39,934	8,581	3,234	3,110	54,859	2.84
$9,000–$10,000	149	1,412,870	17,033	106,438	31,383	8,367	2,199	3,696	45,645	3.23
$10,000–$11,000	91	951,069	10,801	100,106	21,336	6,585	1,241	3,743	32,905	3.46
$11,000–$12,000	50	573,612	6,047	82,594	13,181	1,835	3,005	4,780	25,801	4.50
$12,000–$13,000	37	463,048	6,096	94,924	9,215	4,967	1,101	2,770	18,053	3.90

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—**PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES;** *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

SOUTH DAKOTA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$13,000–$14,000	28	$376,027	$5,258	$103,732	$7,654	$3,874	$974	$3,067	$15,569	4.13
$14,000–$15,000	33	478,056	5,883	120,715	10,545	5,633	5,060	5,129	26,367	5.52
$15,000–$20,000	74	1,264,050	21,037	379,114	24,110	20,075	5,847	10,263	60,295	4.77
$20,000–$25,000	28	617,002	9,930	244,587	12,020	15,125	1,873	2,643	31,661	5.13
$25,000–$30,000	18	489,349	4,444	135,661	10,622	11,001	2,468	8,589	32,680	6.68
$30,000–$40,000	17	581,956	3,403	338,740	7,698	18,642	2,936	.....	29,276	5.03
$40,000–$50,000	2	91,218	1,908	33,213	1,976	4,365	.....	1,264	7,605	8.34
$50,000–$60,000	4	217,293	676	69,266	3,264	10,540	303	7,283	21,390	9.84
$60,000–$70,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	6,306	4.83
$70,000–$80,000	2	(1)	(1)	(1)	(1)	(1)	.....	.....	2,166	1.45
$80,000–$90,000	1	(1)	(1)	(1)	(1)	(1)	(1)	.....	12,970	15.40
$90,000–$100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$100,000–$150,000	1	(1)	(1)	.....	(1)	(1)	.....	.....	20,697	15.98
$150,000–$200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	493,721	7,001	276,864	5,912	32,286	3,941	.....	.....	.....
Grand total	23,414	85,434,860	909,061	3,921,345	734,522	176,945	38,242	60,843	1,010,552	1.18

TENNESSEE.

$2,000-$2,500 [2]	2,124	$4,976,302	$60,252	$269,041						
$2,000-$2,500	2,817	6,452,788	46,720	73,958	$25,281		$7		$25,288	0.39
$2,500-$3,000 [2]	570	1,547,886	25,980	359,173						
$2,500-$3,000	2,953	8,073,605	84,367	134,974	37,785		144		37,929	.47
$3,000-$4,000 [2]	284	969,694	27,810	430,110						
$3,000-$4,000	3,460	11,944,310	163,350	387,766	81,513		170	$1	81,684	.68
$4,000-$5,000 [2]	124	542,782	11,191	373,686						
$4,000-$5,000	1,724	7,742,498	137,999	448,393	77,520		923		78,443	1.01
$5,000-$6,000 [2]	24	129,267	4,475	88,932						
$5,000-$6,000	985	5,413,520	97,063	575,222	69,183	$3,403	1,379	1	73,966	1.37
$6,000-$7,000	625	4,112,485	82,510	553,482	63,391	7,372	7,519	424	78,706	1.91
$7,000-$8,000	463	3,490,668	65,539	688,539	56,193	9,294	12,926	438	78,851	2.26
$8,000-$9,000	316	2,696,545	51,031	496,661	48,537	11,216	16,593	147	76,493	2.84
$9,000-$10,000	228	2,183,914	42,442	593,115	38,894	13,017	17,581	1,702	71,194	3.25
$10,000-$11,000	192	2,049,529	35,282	395,515	43,722	14,102	18,224	5,905	81,953	4.00
$11,000-$12,000	159	1,847,516	41,644	569,248	36,613	14,819	16,811	937	69,180	3.74
$12,000-$13,000	135	1,714,516	29,648	504,558	29,327	14,974	14,904	1,439	60,644	3.54
$13,000-$14,000	104	1,445,442	35,649	516,342	25,910	15,476	12,757	4,180	58,323	4.03
$14,000-$15,000	80	1,200,966	29,655	247,119	27,498	15,156	10,194	1,202	54,050	4.50
$15,000-$20,000	287	5,110,008	95,158	1,785,649	99,820	80,024	49,733	18,183	247,760	4.85
$20,000-$25,000	156	3,589,127	75,447	1,272,522	71,431	77,340	51,858	16,454	217,083	6.05
$25,000-$30,000	87	2,353,164	43,587	934,342	47,013	65,305	30,982	14,465	157,765	6.70
$30,000-$40,000	95	3,391,850	71,740	1,325,835	71,941	123,160	44,034	1,610	240,745	7.10
$40,000-$50,000	76	3,506,468	66,554	1,544,834	68,013	146,111	49,170	10,292	273,586	7.80
$50,000-$60,000	32	1,852,594	58,089	888,871	31,020	89,164	17,850	21,061	159,095	8.59
$60,000-$70,000	10	651,502	20,179	292,738	12,780	39,519	7,991		60,290	9.25
$70,000-$80,000	7	523,438	7,748	171,625	11,802	31,046	4,553		47,401	9.05
$80,000-$90,000	9	807,265	13,303	285,685	18,186	54,523	8,920	15,986	97,615	12.09
$90,000-$100,000	2	186,603	950	53,300	7,498	17,974	3,514	27,071	56,057	30.03
$100,000-$150,000	6	824,883	18,775	529,187	6,708	55,771	10,080		72,559	8.80
$150,000-$200,000	1	(1)	(1)	(1)	(1)	(1)	(1)		43,269	26.24
$200,000-$250,000	2	(1)	(1)	(1)	(1)	(1)	(1)		62,459	12.55
$250,000-$300,000										
$300,000-$400,000										
$400,000-$500,000										
$500,000-$750,000										
$750,000-$1,000,000										
$1,000,000-$1,500,000										
$1,500,000-$2,000,000										
$2,000,000-$3,000,000										
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [1]		662,405	5,075	70,855	13,790	79,550	12,388			
Grand total	18,137	91,993,540	1,549,212	16,861,277	1,121,369	978,316	421,205	141,498	2,662,388	2.89

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—**PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES;** *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

TEXAS.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000–$2,500 [1]	7,214	$15,959,968	$1,005,779	$864,988						
$2,000–$2,500	8,410	19,125,902	86,921	242,845	$75,404		$408		$75,812	0.40
$2,500–$3,000 [1]	2,399	6,463,586	61,106	535,960						
$2,500–$3,000	9,588	26,246,732	165,397	316,061	116,360		227		116,587	.44
$3,000–$4,000 [1]	784	2,588,702	39,543	716,778						
$3,000–$4,000	12,454	42,904,318	335,213	908,698	789,707		8,087	$75	797,869	1.86
$4,000–$5,000 [1]	202	891,465	21,593	669,900						
$4,000–$5,000	5,957	26,531,446	654,434	1,010,538	266,839		1,441	66	268,346	1.01
$5,000–$6,000 [1]	40	213,014	7,250	145,455						
$5,000–$6,000	3,272	17,975,325	593,106	1,244,376	258,829	$17,135	4,684	267	280,915	1.56
$6,000–$7,000	2,064	13,550,961	152,104	1,187,088	230,493	31,754	18,049	1,748	282,044	2.08
$7,000–$8,000	1,478	11,691,397	168,391	1,043,003	209,699	33,175	729,821	8,991	981,686	8.40
$8,000–$9,000	1,020	8,792,634	119,906	1,755,129	177,803	42,139	33,961	8,728	262,631	2.99
$9,000–$10,000	748	7,089,911	95,395	1,083,581	145,194	40,687	37,319	13,040	236,240	3.33
$10,000–$11,000	568	5,954,300	88,655	943,003	127,823	42,505	30,618	18,362	219,308	3.68
$11,000–$12,000	432	4,954,480	73,569	1,018,523	107,520	48,163	27,874	12,483	196,040	3.96
$12,000–$13,000	346	4,287,166	271,678	895,822	93,892	42,901	27,494	16,170	180,457	4.21
$13,000–$14,000	308	4,151,428	60,299	833,017	95,829	50,625	32,123	11,944	190,521	4.59
$14,000–$15,000	258	3,742,373	52,998	661,609	95,259	56,982	21,898	9,292	183,431	4.90
$15,000–$20,000	765	13,136,126	203,967	3,065,076	511,264	217,863	130,959	51,853	911,939	6.94
$20,000–$25,000	367	8,244,459	126,349	2,420,606	187,627	196,606	77,110	87,613	548,956	6.66
$25,000–$30,000	240	6,528,166	230,943	2,331,069	149,244	207,144	51,062	29,444	436,894	6.69
$30,000–$40,000	261	8,987,756	91,815	3,174,151	202,495	352,736	66,122	92,510	713,863	7.94
$40,000–$50,000	142	6,538,800	110,106	2,496,356	132,805	276,110	52,576	33,412	494,903	7.57
$50,000–$60,000	65	3,616,124	70,136	1,155,183	79,451	194,886	31,701	5,628	311,666	8.62
$60,000–$70,000	46	2,996,617	73,868	1,334,719	59,075	163,935	25,953	1,818	250,781	8.37
$70,000–$80,000	34	2,558,066	72,829	1,202,207	44,611	169,203	10,230	37,701	261,745	10.23
$80,000–$90,000	26	2,198,187	42,035	1,052,973	40,375	137,297	13,141	22,488	213,301	9.70
$90,000–$100,000	16	1,511,577	49,790	473,039	37,601	145,107	14,507	485	197,700	13.07
$100,000–$150,000	37	4,298,147	998,782	2,125,393	84,018	531,134	25,218	15,198	655,568	15.25
$150,000–$200,000	17	3,255,346	146,361	729,088	36,345	877,650	31,843	57,184	1,003,022	30.81
$200,000–$250,000	13	2,794,180	46,666	868,102	72,481	484,221	17,667	23,632	598,001	21.40
$250,000–$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)		260,083	99.26
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)		(2)	85,279	26.44
$400,000–$500,000	2	(2)	(2)	(2)	(2)	(2)			169,806	19.24

$500,000–$750,000	1	(2)	(2)	(2)			(2)		38,162	7.11
$750,000–$1,000,000										
$1,000,000–$1,500,000	2	(2)	(2)	(2)	(2)	(2)			717,573	28.00
$1,500,000–$2,000,000										
$2,000,000–$3,000,000	1	(2)		(2)	(2)	(2)	(2)		951,528	13.30
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [2]		6,763,178	197,702	4,661,832	136,423	2,075,931	9,333	754		
Grand total	59,579	296,541,837	6,514,686	43,166,168	4,564,466	6,435,889	1,531,426	560,886	13,092,667	4.42

UTAH.

$2,000–$2,500 [1]	1,310	$2,892,333	$41,855	$129,307						
$2,000–$2,500	1,121	2,534,510	10,333	27,539	$10,018				$10,018	0.40
$2,500–$3,000 [1]	412	1,109,885	26,630	131,504						
$2,500–$3,000	981	2,672,969	21,335	60,274	11,143			$2	11,145	.42
$3,000–$4,000 [1]	193	660,731	28,320	239,382						
$3,000–$4,000	1,177	4,008,802	55,398	154,844	24,347				24,347	.61
$4,000–$5,000 [1]	52	240,717	10,031	180,556						
$4,000–$5,000	570	2,555,963	41,900	169,384	423,936		$22		423,958	16.59
$5,000–$6,000 [1]	22	117,037	6,702	70,075						
$5,000–$6,000	343	1,872,654	31,069	174,282	23,967	$1,121	186		25,274	1.35
$6,000–$7,000	217	1,386,374	26,437	300,094	19,082	2,401	1,978		23,461	1.69
$7,000–$8,000	141	1,062,627	17,871	262,953	15,318	2,866	3,839	2,000	24,023	2.26
$8,000–$9,000	105	886,603	19,228	226,434	13,640	3,518	3,690	442	21,290	2.40
$9,000–$10,000	78	730,447	14,375	220,166	11,173	4,003	4,352		19,528	2.67
$10,000–$11,000	63	650,613	14,046	186,286	11,481	4,330	4,340	753	20,904	3.21
$11,000–$12,000	52	597,214	10,480	197,123	10,951	5,399	1,348	3,747	23,545	3.94
$12,000–$13,000	35	435,428	9,856	220,133	7,778	4,125	3,899	371	16,173	3.72
$13,000–$14,000	54	702,843	13,976	314,490	11,034	7,584	5,482		24,100	3.43
$14,000–$15,000	48	262,516	3,969	108,499	3,335	2,890	3,609		9,834	3.75
$15,000–$20,000	103	1,746,889	35,417	803,721	26,576	27,535	14,378	674	69,163	3.96
$20,000–$25,000	42	963,367	24,413	566,829	11,544	18,604	6,612	1,058	37,818	3.93
$25,000–$30,000	27	747,287	17,420	447,465	11,676	22,156	9,052	6,529	49,413	6.61
$30,000–$40,000	23	808,726	12,728	430,063	12,636	25,132	4,342	3,562	45,672	5.65
$40,000–$50,000	18	797,038	22,956	517,088	8,806	28,854	8,683		46,343	5.81
$50,000–$60,000	10	545,747	14,159	494,043	2,551	22,791	876		26,218	4.80
$60,000–$70,000	7	461,683	4,686	202,847	7,314	24,372	6,638	1,826	40,150	8.70
$70,000–$80,000	4	292,527	825	115,283	1,417	15,922	870		18,209	6.22
$80,000–$90,000	2	170,767	4,094	174,582	550	9,986	1,262		11,798	6.90
$90,000–$100,000	1	(2)	(2)	(2)	(2)	(2)			8,716	9.13
$100,000–$150,000	5	(2)	(2)	(2)	(2)	(2)	(2)		67,289	11.52
$150,000–$200,000	1	(2)	(2)	(2)	(2)	(2)			31,024	19.51
$200,000–$250,000	1	(2)	(2)	(2)		(2)			40,517	18.07
$250,000–$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)		42,721	7.34
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)		(2)	78,295	24.61

[1] Nontaxable; exemptions and dividends exceed the net income.

[2] Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

UTAH—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$400,000–$500,000										
$500,000–$750,000										
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$1,963,119	$70,984	$1,386,276	$14,531	$237,547	$8,616	$7,868		
Grand total	7,191	33,877,446	611,493	8,510,622	693,904	471,136	97,074	28,832	$1,290,946	3.81

VERMONT.

$2,000—$2,500 [2]	419	$917,998	$8,219	$86,444						
$2,000—$2,500	723	1,637,058	14,289	39,958	$5,555				$5,555	0.34
$2,500—$3,000 [2]	137	372,710	4,654	118,345						
$2,500—$3,000	667	1,819,672	17,264	65,713	7,876				7,876	.43
$3,000—$4,000 [2]	65	220,919	3,008	118,166						
$3,000—$4,000	697	2,394,683	28,547	119,845	18,555		$159		18,714	.78
$4,000—$5,000 [2]	28	127,337	3,293	77,761						
$4,000—$5,000	389	1,728,973	22,314	137,474	17,372		80	871	17,523	1.01
$5,000—$6,000 [2]	3	15,669	120	11,093						
$5,000—$6,000	231	1,269,309	18,934	185,802	16,411	$812	210		17,433	1.37
$6,000—$7,000	158	1,082,645	18,712	250,809	13,617	1,700	1,078		16,395	1.51
$7,000—$8,000	91	680,384	13,205	158,377	10,925	1,946	1,480		14,351	2.11
$8,000—$9,000	77	652,530	13,619	171,952	10,256	2,655	2,111		15,022	2.31
$9,000—$10,000	55	521,995	9,810	171,175	7,327	2,577	1,671	1,134	12,709	2.43
$10,000—$11,000	42	440,744	9,237	152,153	6,923	3,057	1,680	248	11,908	2.70
$11,000—$12,000	38	436,367	7,159	133,389	7,205	3,431	3,387		14,023	3.21
$12,000—$13,000	37	458,372	8,831	196,077	6,078	4,282	2,653	422	13,435	2.93
$13,000—$14,000	25	338,030	7,436	107,613	6,124	3,748	1,739		11,611	3.43

$14,000—$15,000	23	333,725	5,977	153,097	4,867	3,886	3,231	1,828	13,812	4.14
$15,000—$20,000	64	1,110,351	28,411	416,329	19,643	17,638	8,941	7,416	53,638	4.83
$20,000—$25,000	29	649,677	9,305	347,754	8,716	14,712	4,640	5,903	33,971	5.22
$25,000—$30,000	28	764,998	16,458	369,351	12,345	20,517	7,075	8,058	47,995	6.27
$30,000—$40,000	30	1,024,900	26,345	698,988	12,804	36,760	4,408	13,829	67,801	6.62
$40,000—$50,000	10	448,926	9,707	245,357	6,778	20,570	5,429	3,068	35,845	7.98
$50,000—$60,000	9	494,844	13,278	280,966	5,935	21,417	6,112	5,539	42,003	8.48
$60,000—$70,000	4	255,534	3,230	312,963	2,308	8,972			11,280	4.41
$70,000—$80,000	9	663,552	22,991	393,047	8,459	44,272	10,785		63,516	9.57
$80,000—$90,000	2	166,406	752	82,137	3,125	16,443	356		19,924	11.96
$90,000—$100,000	2	192,148	15,964	140,975	1,195	13,976			15,171	7.89
$100,000—$150,000	11	1,368,472	86,487	1,080,823	13,125	139,603	3,514	469	156,711	11.45
$150,000—$200,000	1	(1)	(1)	(1)	(1)	(1)			21,506	14.01
$200,000—$250,000										
$250,000—$300,000	1	(1)	(1)	(1)	(1)	(1)	(1)		50,782	18.96
$300,000—$400,000	2	(1)	(1)	(1)	(1)	(1)		(1)	213,627	35.04
$400,000—$500,000										
$500,000—$750,000										
$750,000—$1,000,000										
$1,000,000—$1,500,000	1	(1)	(1)	(1)	(1)	(1)			373,931	33.66
$1,500,000—$2,000,000										
$2,000,000—$3,000,000										
$3,000,000—$4,000,000										
$4,000,000—$5,000,000										
$5,000,000 and over										
Classes grouped [1]		2,226,876	71,026	1,554,954	18,368	544,124	11,885	115,469		
Grand total	4,108	24,815,804	518,582	8,378,287	251,892	930,098	82,624	163,454	1,428,068	5.75

VIRGINIA.

$2,000-$2,500 [2]	2,643	$5,847,950	$68,288	$300,184						
$2,000-$2,500	2,947	6,692,246	56,980	81,010	$27,771		$465		$28,236	0.42
$2,500-$3,000 [2]	816	2,200,203	39,087	356,037						
$2,500-$3,000	3,112	8,494,674	95,750	175,372	36,923			$40	36,963	.44
$3,000-$4,000 [2]	368	1,248,096	36,462	553,832						
$3,000-$4,000	3,631	12,467,263	198,961	500,620	83,284		294	40	83,618	.67
$4,000-$5,000 [2]	164	724,850	16,335	504,713						
$4,000-$5,000	1,844	8,254,525	147,568	580,656	82,435		8,437	41	90,913	1.10
$5,000-$6,000 [2]	28	151,054	5,463	113,293						
$5,000-$6,000	1,176	6,434,095	132,667	762,583	5,317	$7,471	2,199	161	15,148	.24
$6,000-$7,000	647	4,195,777	99,792	693,815	27,859	7,978	12,817	366	49,020	1.17
$7,000-$8,000	485	3,694,270	802,826	720,566	56,694	10,229	22,725	2,162	91,810	2.49
$8,000-$9,000	329	2,776,816	72,940	621,165	46,595	11,673	14,228	709	73,205	2.64
$9,000-$10,000	268	2,554,842	55,476	744,124	5,956	14,749	11,852	4,181	36,738	1.44
$10,000-$11,000	220	2,296,667	58,729	609,549	41,502	26,864	14,884	8,312	91,562	3.99
$11,000-$12,000	178	2,083,258	49,449	656,488	37,908	17,032	14,321	18,736	87,997	4.22
$12,000-$13,000	153	1,960,114	47,683	650,652	32,705	18,822	16,969	4,356	72,852	3.72

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

VIRGINIA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$13,000-$14,000	120	$1,593,905	$33,305	$416,361	$31,185	$17,321	$11,945	$12,289	$72,740	4.56
$14,000-$15,000	81	1,168,384	32,072	362,636	21,442	13,680	11,344	3,390	49,856	4.27
$15,000-$20,000	308	5,333,209	136,017	1,842,463	114,231	84,451	63,487	24,442	286,611	5.37
$20,000-$25,000	170	3,767,904	109,541	1,480,676	67,211	82,566	55,127	16,371	221,275	5.87
$25,000-$30,000	95	2,611,946	79,827	1,316,764	41,426	74,413	29,778	22,773	168,390	6.45
$30,000-$40,000	116	3,944,783	117,050	1,768,044	71,379	138,715	53,525	49,287	312,906	7.93
$40,000-$50,000	64	3,025,185	116,683	1,541,113	42,014	120,451	45,297	12,334	220,096	7.28
$50,000-$60,000	35	1,833,470	69,393	965,790	23,715	80,191	20,733	14,978	139,617	7.61
$60,000-$70,000	16	1,026,638	48,773	592,156	13,299	53,715	12,740	18,350	98,104	9.56
$70,000-$80,000	13	948,076	44,209	595,332	5,377	41,187	9,680	.....	56,244	5.93
$80,000-$90,000	9	774,160	27,881	321,583	13,310	49,559	8,362	37,967	109,198	14.11
$90,000-$100,000	10	952,676	23,197	278,231	24,180	85,223	3,296	.....	112,699	11.83
$100,000-$150,000	14	1,714,056	44,995	898,887	27,737	174,120	11,278	36,147	249,282	14.54
$150,000-$200,000	4	777,094	31,295	597,257	4,173	106,986	7,054	.....	118,213	15.21
$200,000-$250,000	2	(1)	(1)	(1)	(1)	(1)	(1)	.....	85,977	17.70
$250,000-$300,000	1	(1)	(1)	(1)	(1)	(1)	.....	.....	50,300	19.28
$300,000-$400,000	1	(1)	(1)	(1)	(1)	(1)	.....	.....	32,942	10.74
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$750,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	609,739	48.39
$750,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	2,313,173	78,881	836,492	46,938	528,290	9,800	193,930	.....	.....
Grand total	20,070	103,861,359	2,977,575	22,438,444	1,032,566	1,765,686	472,637	481,362	3,752,251	3.61

WASHINGTON.

$2,000-$2,500 [2]	3,490	$7,656,051	$63,049	$259,820						
$2,000-$2,500	5,410	12,237,885	57,044	94,974	$48,718				$48,718	0.40
$2,500-$3,000 [2]	673	1,791,349	23,294	231,043						
$2,500-$3,000	4,782	13,062,748	97,013	106,197	61,540		$2,534	$34	64,108	.49
$3,000-$4,000 [2]	260	877,224	12,395	368,127						
$3,000-$4,000	5,197	17,835,952	174,520	357,568	133,306		768		134,074	.75
$4,000-$5,000 [2]	105	468,380	6,134	327,333						
$4,000-$5,000	2,550	11,348,877	112,902	950,141	121,603		1,006	94	122,703	1.08
$5,000-$6,000 [2]	13	70,509	1,749	49,190						
$5,000-$6,000	1,440	7,822,701	94,702	568,233	114,335	$4,707	2,406	808	122,256	1.56
$6,000-$7,000	865	5,572,676	71,912	633,453	92,207	10,142	10,420	610	113,379	2.03
$7,000-$8,000	578	4,305,893	53,029	498,286	82,044	12,292	19,162	1,669	115,167	2.67
$8,000-$9,000	391	3,343,574	41,271	496,174	65,375	33,968	24,008	4,795	128,146	3.83
$9,000-$10,000	303	2,871,707	35,500	427,801	58,953	16,652	18,783	8,437	102,825	3.58
$10,000-$11,000	269	2,785,021	33,806	544,590	56,054	19,538	22,918	12,083	110,593	3.97
$11,000-$12,000	192	2,198,147	30,090	380,744	46,733	18,181	17,649	13,465	96,028	4.37
$12,000-$13,000	141	1,760,279	24,454	290,683	39,454	17,577	16,964	20,453	94,448	5.37
$13,000-$14,000	118	1,591,035	16,310	315,685	33,842	22,621	18,148	17,499	92,110	5.79
$14,000-$15,000	88	1,278,222	11,333	400,460	26,060	15,686	12,055	8,542	62,343	4.88
$15,000-$20,000	306	5,235,774	71,917	1,607,837	105,557	84,238	57,548	39,954	287,297	5.49
$20,000-$25,000	169	3,765,650	43,638	1,385,329	71,876	84,582	44,865	77,062	278,385	7.39
$25,000-$30,000	92	2,498,933	32,199	1,000,895	45,426	77,789	25,871	23,095	172,181	6.89
$30,000-$40,000	97	3,282,425	50,604	1,459,780	55,665	107,402	50,738	42,244	256,049	7.80
$40,000-$50,000	46	1,957,641	32,025	967,279	33,607	70,751	10,271	45,504	160,133	8.18
$50,000-$60,000	33	1,984,900	50,810	928,751	25,557	81,543	18,508	9,777	135,385	6.82
$60,000-$70,000	15	962,567	15,497	545,577	11,829	47,018	8,928	7,329	75,104	7.80
$70,000-$80,000	18	1,298,162	35,223	861,624	13,870	68,525	13,427	4,998	100,820	7.77
$80,000-$90,000	8	684,159	4,823	352,623	12,154	64,766	15,502		92,422	13.51
$90,000-$100,000	6	572,497	27,164	265,930	10,317	45,378	5,200		60,895	10.64
$100,000-$150,000	15	1,763,432	38,435	1,155,234	24,203	166,565	13,037	36,128	239,933	13.61
$150,000-$200,000	6	1,046,510	14,589	574,236	13,151	125,870	5,982		145,003	13.85
$200,000-$250,000	1	(1)	(1)	(1)	(1)	(1)			21,560	9.55
$250,000-$300,000	3	(1)	(1)	(1)	(1)	(1)	(1)	(1)	242,197	29.62
$300,000-$400,000	2	(1)	(1)	(1)		(1)	(1)		149,327	19.41
$400,000-$500,000										
$500,000-$750,000	2	(1)	(1)	(1)	(1)	(1)	(1)		270,678	26.25
$750,000-$1,000,000										
$1,000,000-$1,500,000										
$1,500,000-$2,000,000										
$2,000,000-$3,000,000										
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [1]		2,844,232	68,297	2,336,718	32,531	554,572	50,502	46,157		
Grand total	27,687	126,775,115	1,445,728	20,742,315	1,435,967	1,750,363	487,200	420,737	4,094,267	3.23

[1] Classes grouped to conceal the net income and identity of the taxpayers.

[2] Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

WEST VIRGINIA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$2,000-$2,500 [1]	2,283	$5,056,798	$34,635	$324,736	.....	.....	.....	.....	.....	.....
$2,000-$2,500	2,002	4,690,369	33,322	196,183	$19,538	.....	.....	.....	$19,538	0.42
$2,500-$8,000 [1]	768	2,070,816	23,006	384,095	.....	.....	.....	.....	.....	.....
$2,500-$8,000	2,187	6,057,218	150,998	209,602	28,357	.....	.....	.....	28,357	.47
$3,000-$4,000 [1]	352	1,152,825	21,714	574,910	.....	.....	.....	.....	.....	.....
$3,000-$4,000	2,520	8,744,004	99,731	530,078	57,832	.....	$260	.....	58,092	.66
$4,000-$5,000 [1]	149	658,670	11,169	458,890	.....	.....	.....	.....	.....	.....
$4,000-$5,000	1,320	5,898,264	77,844	499,053	55,332	.....	265	$314	55,911	.95
$5,000-$6,000 [1]	11	57,434	3,290	42,487	.....	.....	.....	.....	.....	.....
$5,000-$6,000	840	4,589,336	567,970	830,313	64,163	$7,842	1,383	252	73,640	1.60
$6,000-$7,000	493	3,206,964	51,570	752,955	47,815	5,993	3,503	241	57,552	1.79
$7,000-$8,000	361	2,678,073	42,490	715,574	36,989	8,291	6,619	.....	51,899	1.94
$8,000-$9,000	261	2,352,057	35,960	648,914	33,164	9,703	6,256	2,917	52,040	2.21
$9,000-$10,000	212	2,004,062	39,531	472,379	34,419	11,786	21,656	2,037	69,898	3.49
$10,000-$11,000	157	1,871,840	33,479	613,076	29,610	30,083	15,041	263	74,997	4.01
$11,000-$12,000	103	1,177,079	17,450	530,267	16,281	9,296	5,219	1,626	32,422	2.75
$12,000-$13,000	100	1,220,373	19,196	491,149	18,616	11,678	8,576	3,887	42,757	3.50
$13,000-$14,000	108	1,447,541	19,639	554,463	23,103	16,439	10,659	1,831	52,032	3.59
$14,000-$15,000	81	1,163,350	24,629	431,585	18,368	15,210	11,854	3,579	49,011	4.21
$15,000-$20,000	238	4,042,246	87,249	1,789,518	59,588	62,114	36,389	9,618	167,709	4.15
$20,000-$25,000	147	3,254,146	64,249	1,629,611	49,306	76,757	31,557	12,601	170,221	5.23
$25,000-$30,000	78	2,060,643	34,657	1,256,224	31,295	74,682	13,876	2,631	122,484	5.94
$30,000-$40,000	111	3,814,349	76,021	2,358,992	48,464	140,837	25,415	10,124	224,840	5.89
$40,000-$50,000	68	2,945,719	59,091	1,898,098	37,183	136,350	23,017	12,835	209,385	7.11
$50,000-$60,000	25	1,296,374	12,507	1,071,280	9,494	63,035	2,201	3,991	78,721	6.07
$60,000-$70,000	25	1,575,603	29,744	1,179,292	17,856	102,005	12,134	7,293	139,288	8.84
$70,000-$80,000	22	1,624,019	41,546	1,150,642	16,667	111,685	5,780	.....	134,132	8.26
$80,000-$90,000	12	1,009,067	27,352	555,416	12,420	71,792	6,651	.....	90,863	9.00
$90,000-$100,000	10	958,031	14,253	872,057	5,263	79,443	3,000	.....	87,706	9.15
$100,000-$150,000	32	3,833,709	101,516	2,532,093	44,358	361,851	22,839	41,655	470,703	12.28
$150,000-$200,000	12	2,153,639	30,517	1,929,811	27,664	301,026	11,386	.....	340,076	15.79
$200,000-$250,000	2	489,516	11,390	369,825	4,071	77,470	1,120	.....	82,661	16.89
$250,000-$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	.....	82,661	16.89
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	.....	74,507	11.14

$500,000-$750,000	1	(2)	(2)	(2)		(2)	(2)		61,282	13.43
$750,000-$1,000,000										
$1,000,000-$1,500,000										
$1,500,000-$2,000,000										
$2,000,000-$8,000,000										
$3,000,000-$4,000,000										
$4,000,000-$5,000,000										
$5,000,000 and over										
Classes grouped [2]		1,614,932	54,183	1,371,777	7,783	205,391	5,276			
Grand total	15,093	86,279,550	1,940,508	28,855,520	850,928	1,913,289	290,812	117,695	3,172,724	3.68

WISCONSIN.

$2,000-$2,500 [1]	4,829	$10,624,959	$78,191	$452,750						
$2,000-$2,500	6,075	13,826,371	476,776	197,729	$48,503				$48,503	0.35
$2,500-$3,000 [1]	1,209	3,265,883	30,134	342,473						
$2,500-$3,000	6,209	16,946,072	124,926	271,644	78,600		$68		78,668	.46
$3,000-$4,000 [1]	472	1,567,912	19,655	618,037						
$3,000-$4,000	6,591	22,562,569	216,523	920,828	151,831		1,420	$11	153,262	.68
$4,000-$5,000 [1]	124	556,277	9,681	334,550						
$4,000-$5,000	2,971	13,342,192	143,754	956,279	137,278		4,997	44	142,319	1.07
$5,000-$6,000 [1]	11	57,634	854	38,684						
$5,000-$6,000	1,627	8,861,869	119,030	2,000,292	111,835	$5,876	1,691	172	119,574	1.35
$6,000-$7,000	1,048	7,018,456	89,537	1,280,052	97,746	16,148	11,570	791	126,255	1.80
$7,000-$8,000	705	5,270,153	72,544	1,397,919	78,966	14,271	17,663	1,369	112,269	2.13
$8,000-$9,000	493	4,189,596	62,011	1,167,179	65,389	15,811	18,819	3,827	103,846	2.48
$9,000-$10,000	433	4,088,866	48,728	1,194,322	65,978	20,181	26,868	3,263	116,290	2.84
$10,000-$11,000	293	3,077,613	47,522	1,100,144	46,213	18,662	20,516	10,182	95,573	3.11
$11,000-$12,000	195	2,239,508	30,585	744,795	38,193	17,652	21,630	7,226	84,701	3.78
$12,000-$13,000	199	2,471,717	40,653	1,160,141	39,285	20,967	20,236	10,465	90,953	3.68
$13,000-$14,000	161	2,293,169	35,026	801,862	35,398	21,626	16,661	7,036	80,721	3.52
$14,000-$15,000	154	2,240,892	38,553	846,949	35,078	23,173	22,772	1,924	82,947	3.70
$15,000-$20,000	435	7,503,315	123,961	3,133,898	125,174	109,699	103,239	17,200	355,312	4.74
$20,000-$25,000	255	5,626,602	94,185	4,013,589	80,911	101,301	81,075	32,810	296,097	5.26
$25,000-$30,000	173	4,735,855	93,366	2,414,547	71,366	127,494	70,073	20,233	289,166	6.11
$30,000-$40,000	189	6,484,346	128,491	3,989,498	75,287	186,986	77,708	12,019	352,000	5.43
$40,000-$50,000	95	4,215,860	100,276	2,417,824	55,986	148,551	148,550	40,625	393,712	9.34
$50,000-$60,000	71	3,876,230	93,726	5,275,025	43,269	170,171	29,895	14,196	257,531	6.64
$60,000-$70,000	47	3,047,122	77,737	1,732,247	52,805	166,052	23,934	46,435	289,226	9.49
$70,000-$80,000	30	2,267,415	36,856	1,784,724	14,712	103,881	18,429		137,022	6.04
$80,000-$90,000	23	1,928,646	56,047	1,370,349	22,473	98,326	22,893		143,692	7.45
$90,000-$100,000	22	2,086,657	48,382	1,350,574	28,460	133,779	26,836		189,075	9.06
$100,000-$150,000	29	3,499,721	130,950	2,583,377	31,107	295,908	49,791	4,284	381,090	10.89
$150,000-$200,000	19	3,133,811	123,539		14,526	252,182	14,696		281,404	8.98
$200,000-$250,000	5	1,068,877	39,208	854,983	6,739	118,556	12,322		137,617	12.87
$250,000-$300,000										
$300,000-$400,000										

[1] Nontaxable; exemptions and deductions exceed the net income.

[2] Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; *showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States*—Continued.

WISCONSIN—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
										Per cent.
$400,000–$500,000	1	(1)	(1)	(1)	(1)	(1)	(1)		$149,465	32.02
$500,000–$750,000	1	(1)	(1)	(1)	(1)	(1)	(1)		277,902	39.29
$750,000–$1,000,000										
$1,000,000–$1,500,000										
$1,500,000–$2,000,000										
$2,000,000–$3,000,000										
$3,000,000–$4,000,000										
$4,000,000–$5,000,000										
$5,000,000 and over										
Classes grouped [1]		$1,174,088	$10,004	$714,595	$17,589	$406,018	$3,760			
Grand total	35,194	175,150,253	2,841,411	47,461,859	1,670,697	2,593,271	868,112	$234,112	5,366,192	3.06

WYOMING.

$2,000–$2,500 [2]	538	$1,185,346	$7,387	$34,995						
$2,000–$2,500	914	2,062,510	8,353	14,414	$9,419				$9,419	0.46
$2,500–$3,000 [2]	111	298,061	1,997	40,954						
$2,500–$3,000	813	2,210,997	9,204	17,514	11,124				11,124	.50
$3,000–$4,000 [2]	42	137,739	1,470	53,999						
$3,000–$4,000	893	3,065,638	19,441	51,102	23,949			$188	24,137	.79
$4,000–$5,000 [2]	16	71,365	831	42,362						
$4,000–$5,000	485	2,149,684	14,055	84,326	23,544		$7	21	23,572	1.10
$5,000–$6,000 [2]	4	21,727	26	8,766						
$5,000–$6,000	244	1,342,648	8,114	104,322	21,158	$999	190		22,347	1.66
$6,000–$7,000	153	986,211	8,738	79,825	16,958	1,885	934	51	19,828	2.01
$7,000–$8,000	110	831,460	5,453	140,013	15,967	2,751	1,644	604	20,966	2.52
$8,000–$9,000	84	713,769	5,980	85,267	14,768	3,204	3,222	1,222	22,416	3.14
$9,000–$10,000	71	676,899	3,921	78,013	15,433	4,645	3,486	2,563	26,127	3.86
$10,000–$11,000	66	688,809	5,027	109,251	14,541	5,166	4,384	3,094	27,185	3.95
$11,000–$12,000	37	423,281	3,365	74,083	10,333	3,706	2,357	672	17,068	4.03
$12,000–$13,000	35	433,121	5,168	87,112	9,401	4,465	1,684	2,625	18,175	4.20
$13,000–$14,000	26	350,918	1.674	57,507	8,397	5,039	120	460	14,016	3.99

$14,000–$15,000	30	434,452	1,990	95,016	9,991	5,735	2,339	8,591	26,656	6.14
$15,000–$20,000	69	1,209,988	9,919	290,378	27,686	22,507	4,975	12,286	67,454	5.57
$20,000–$25,000	41	906,593	7,571	279,680	21,152	21,595	19,853	10,095	72,695	8.02
$25,000–$30,000	29	787,674	6,045	193,349	20,886	24,731	3,814	7,238	56,669	7.19
$30,000–$40,000	34	1,177,613	17,005	441,094	26,413	47,063	4,193	18,931	96,600	8.20
$40,000–$50,000	15	728,894	6,867	191,966	20,832	41,483	6,239	6,717	75,271	10.33
$50,000–$60,000	10	552,438	8,991	132,850	15,038	34,060	4,785	3,612	57,495	10.41
$60,000–$70,000	5	327,121	2,450	162,994	8,288	20,267	1,424	.....	29,979	9.16
$70,000–$80,000	1	(1)	.....	(1)	(1)	(1)	.....	.....	2,138	2.95
$80,000–$90,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$90,000–$100,000	1	(1)	(1)	(1)	(1)	(1)	.....	.....	6,943	7.14
$100,000–$150,000	2	(1)	(1)	(1)	(1)	(1)	.....	.....	33,120	14.89
$150,000–$200,000	3	(1)	.....	.....	(1)	(1)	(1)	.....	29,264	5.66
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$750,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$750,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [1]	.....	909,147	900	229,563	9,153	61,112	1,200	.....	.....	.....
Grand total	4,882	24,684,103	171,942	3,180,715	354,431	310,413	66,850	78,970	810,664	3.28

[1] Classes grouped to conceal net income and identity of the taxpayers.

[2] Nontaxable; exemptions and deductions exceed net income.

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